

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Elim Park Baptist Home, Inc.	
Address (No. & Street, City, State, Zip Code) 140 Cook Hill Road, Cheshire, CT 06410	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 666c	(Specify)	Residential Care Home 1500H	Medicare Provider 07-5265
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Medicaid Provider Numbers:	CCNH / RHNS 6668	(Specify)	Residential Care Home
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General Information

Name of Facility (as licensed) Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

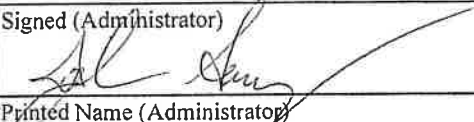
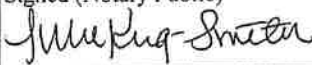
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

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

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

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

{a} Subject to Desk Audit Review

Signed (Administrator) 		Date 2/15/2024	Signed (Owner)		Date
Printed Name (Administrator) John Sweeney			Printed Name (Owner)		
Subscribed and Sworn to before me: John Sweeney	State of Connecticut	Date 2/15/2024	Signed (Notary Public) 		Comm. Expires 10/31/2025
Address of Notary Public 68 Plank Road Prospect CT 06712					

(Notary Seal)

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Other Lines of Business	6
General Information and Questionnaire - Other Lines of Business (Continued)	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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 Elim Park Baptist Home, Inc.		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 140 Cook Hill Road, Cheshire, CT 06410				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/15/2024	
Item	Total	CCNH / RHNS	(Specify)	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 203-272-3547		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Elim Park Baptist Home, Inc.		Address (No. & Street, City, State, Zip) 140 Cook Hill Road, Cheshire, CT 06410		
License Numbers: 666c	CCNH / RHNS (Specify)	Residential Care Home 1500H	Medicare Provider No. 07-5265	
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator John Sweeney		Nursing Home Administrator's License No.:	1459	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

Elim Park Baptist Home, Inc.

BOARD OF DIRECTORS

Last Name	First Name	OFFICERS	Employment Title
Brennan	Terrence	TREASURER	CFO
Deitzler	Wayne		Resident
Ecker	Roberto	CHAIR	Senior Vice President
Hoffman	Vicki	VICE CHAIR	VP of Operations
Nelson	Chris	IMMED PAST CHAIR	President
Pery	Joanne		Director of Finance & Oper
Ponzani	Timothy	SECRETARY	District Executive Minister
Swanson	Geoffrey		Asst. Vice President
Wilson	Markes		Senior Consultant
Wedjen	Keith		Partner

General Information and Questionnaire
Individual Proprietorship

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2023	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility
N/A

General Information and Questionnaire Related Parties*

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2023	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							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
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 %**				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
Note: General & Administrative Expenses are allocated based on patient days which is consistent with prior years which have been audited by DSS.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

The Elim Park Baptist Home, Inc.									
ALLOCATION SCHEDULE									
9/30/2023									
ACCOUNT NUMBER	ACCOUNT NAME	INPUT Total AMOUNT	ALLOCATION BASIS	Nursing Home	RCH	TOTAL ALLOCATED AMOUNTS			
30 11A.16	Medicaid RB - SNF	(6,063,680)	Nursing home	(6,063,680)	-	(6,063,680)			
30 11A.18	Medicaid RB - RCH	(1,936,515)	RCH	-	(1,936,515)	(1,936,515)			
30 11B.16	Medicaid RB Contractual Allow - SNF	2,853,887	Nursing home	2,853,887	-	2,853,887			
30 11B.18	Medicaid RB Contractual Allow - RCH	252,462	RCH	-	252,462	252,462			
30 13A.16	Medicare RB - SNF	(2,560,320)	Nursing home	(2,560,320)	-	(2,560,320)			
30 13B.16	Medicare RB Contractual Allow - SNF	(272,373)	Nursing home	(272,373)	-	(272,373)			
30 14A.16	Private RB - SNF	(7,693,304)	Nursing home	(7,693,304)	-	(7,693,304)			
30 14A.18	Private RB - RCH	(90,100)	RCH	-	(90,100)	(90,100)			
30 14B.16	Private RB Contractual Allow - SNF	1,494,428	Nursing home	1,494,428	-	1,494,428			
30 14B.18	Private RB Contractual Allow - RCH	(1)	RCH	-	(1)	(1)			
30 11A.2	Prescription Drugs Medicare - Patient Days (SNF/ICF Only)	(141,891)	Patient Days - SNF/ICF	(141,891)	-	(141,891)			
30 11B.2	Prescription Drugs Medicare - CA - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-			
30 11C.16	Prescription drugs - Non Medicare - SNF	(170,704)	Nursing home	(170,704)	-	(170,704)			
30 11C.18	Prescription drugs - Non Medicare - RCH	-	RCH	-	-	-			
30 11D.16	Prescription drugs - Non Medicare - CA - SNF	-	Nursing home	-	-	-			
30 11D.18	Prescription drugs - Non Medicare - RCH	-	RCH	-	-	-			
30 11A.2	Medical Supplies - Medicare - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-			
30 11B.2	Medical Supplies - Medicare CA - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-			
30 11C.2	Medical Supplies - Non Medicare - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-			
30 11D.2	Medical Supplies - Non Medicare - CA - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-			
30 11A.8	PT Medicare - PT Treatments	(439,822)	PT Treatments	(439,822)	-	(439,822)			
30 11B.8	PT Medicare - CA - PT Treatments	-	PT Treatments	-	-	-			
30 11C.8	PT Non Medicare - PT Treatments	(441,996)	PT Treatments	(441,996)	-	(441,996)			
30 11D.8	PT Non Medicare - CA - PT Treatments	22,985	PT Treatments	22,985	-	22,985			
30 11A.10	ST Medicare - ST Treatments	(83,525)	ST Treatments	(83,525)	-	(83,525)			
30 11B.10	ST Medicare - CA - ST Treatments	-	ST Treatments	-	-	-			
30 11C.10	ST Non Medicare - ST Treatments	(83,141)	ST Treatments	(83,141)	-	(83,141)			
30 11D.10	ST Non Medicare - CA - ST Treatments	12,912	ST Treatments	12,912	-	12,912			
30 11A.9	OT Medicare - OT Treatments	(334,789)	OT Treatments	(334,789)	-	(334,789)			
30 11B.9	OT Medicare - CA - OT Treatments	-	OT Treatments	-	-	-			
30 11C.16	OT Non Medicare - SNF	(384,149)	Nursing home	(384,149)	-	(384,149)			
30 11C.18	OT Non Medicare - RCH	-	RCH	-	-	-			
30 11D.9	OT Non Medicare - CA - OT Treatments	30,746	OT Treatments	30,746	-	30,746			
30 11E.2	Other Medicare - Patient Days (SNF/ICF Only)	810,902	Patient Days - SNF/ICF	810,902	-	810,902			
30 11E.16	Other Non Medicare - SNF	(39,758)	Nursing home	(39,758)	-	(39,758)			
30 11E.18	Other Non Medicare - RCH	-	RCH	-	-	-			
30 11V1.4	Meals	-	Meals	-	-	-			
30 11V2.1	Room Rental - Patient Days	-	Patient Days	-	-	-			
30 11V3.1	Telephone - Patient Days	-	Patient Days	-	-	-			
30 11V4.1	Rental of TV & Cable Services - Patient Days	(120)	Patient Days	(87)	(33)	(120)			
30 11V5.1	Interest Income - Patient Days	(36,616)	Patient Days	(26,397)	(10,219)	(36,616)			
30 11V6.1	Private Duty Nurses - Patient Days	-	Patient Days	-	-	-			
30 11V7.1	Barber, coffee, etc... - Patient Days	-	Patient Days	-	-	-			
30 11V8.1	Other - Patient Days	(3,587,315)	Patient Days	(2,586,196)	(1,001,119)	(3,587,315)			

The Elim Park Baptist Home, Inc.							
ALLOCATION SCHEDULE							
9/30/2023							
ACCOUNT NUMBER	ACCOUNT NAME	INPUT Total AMOUNT	ALLOCATION BASIS	TOTAL ALLOCATED AMOUNTS		TOTAL	
				Nursing Home	RCH		
	Total Revenue	(18,881,797)		(16,096,272)	(2,785,525)		(18,881,797)

The Elm Park Baptist Home, Inc.									
ALLOCATION SCHEDULE									
9/30/2023									
ACCOUNT NUMBER	ACCOUNT NAME	INPUT AMOUNT	ALLOCATION BASIS	Nursing Home	RCH	TOTAL ALLOCATED AMOUNTS			TOTAL
10-A 1.1	Owner - Patient Days	303,792	Patient Days	219,012	84,780	303,792			303,792
10-A 2.1	Administrator Salary - Patient Days	161,848	Patient Days	116,681	45,167	161,848			161,848
10-A 3.1	Assistant Administrator - Patient Days	-	Patient Days	-	-	-			-
10-A 4.1	Other Admin - Patient Days	572,775	Patient Days	412,930	159,845	572,775			572,775
10-A 4.2	Other Admin - Patient Days (SNF/ICF Only)	3,928	Patient Days - SNF/ICF	3,928	-	3,928			3,928
10-A 4.18	Other Admin - RCH Only	(7,061)	RCH	-	(7,061)	(7,061)			(7,061)
10-A 5A.4	Head Dietitian	-	Meals	-	-	-			-
10-A 5B.4	Food Service Supervisor	-	Meals	-	-	-			-
10-A 5C.4	Dietary Workers - Meals	547,414	Meals	394,646	152,768	547,414			547,414
10-A 6A.3	Head Housekeeper	30,099	SQFT	20,933	9,166	30,099			30,099
10-A 6B.3	Other Housekeeping Workers	221,815	SQFT	154,268	67,547	221,815			221,815
10-A 7A.3	Engineer or Chief of Maintenance	32,933	SQFT	22,904	10,029	32,933			32,933
10-A 7B.3	Other Maintenance Workers	80,635	SQFT	56,080	24,555	80,635			80,635
10-A 8A.5	Laundry Supervisor	6,925	Pounds of Laundry	4,515	2,410	6,925			6,925
10-A 8B.5	Other Laundry Workers	30,130	Pounds of Laundry	19,644	10,486	30,130			30,130
10-A 9.1	Barber and Beautician Services	-	Patient Days	-	-	-			-
10-A 10.6	Protective Services	-	Beds / Units	-	-	-			-
10-A 11A.1	Head Accountant	65,324	Patient Days	47,094	18,230	65,324			65,324
10-A 11B.1	Other Accountants	242,098	Patient Days	174,535	67,563	242,098			242,098
10-A 12A.2	Director of Nurses/Assistant Director - SNF/ICF Only	-	Patient Days - SNF/ICF	-	-	-			-
10-A 12A.14	Director of Nurses/Assistant Director - Nurse Hours (SNF/ICF Only)	165,296	Nurse Hours - SNF/ICF	146,198	19,098	165,296			165,296
10-A 12B1.11	RNs - Direct Care - RN Hours	868,878	RN Hours	864,977	3,901	868,878			868,878
10-A 12B1.16	RNs - Direct Care - SNF Only	-	Nursing Home	-	-	-			-
10-A 12B1.18	RNs - Direct Care - RCH Only	5,496	RCH	-	5,496	5,496			5,496
10-A 12B2.11	RNs - Administrative - RN Hours	-	RN Hours	-	-	-			-
10-A 12B2.14	RNs - Administrative - Nurse Hours (SNF/ICF Only)	169,328	Nurse Hours - SNF/ICF	149,764	19,564	169,328			169,328
10-A 12B2.16	RNs - Administrative - SNF Only	304,666	Nursing Home	304,666	-	304,666			304,666
10-A 12C1.16	LPNs - Direct Care - SNF Only	826,861	Nursing Home	826,861	-	826,861			826,861
10-A 12C1.18	LPNs - Direct Care - RCH Only	5,500	RCH	-	5,500	5,500			5,500
10-A 12C2.12	LPNs - Administrative - LPN Hours	-	LPN Hours	-	-	-			-
10-A 12D.16	Aides and Attendants - SNF Only	1,834,068	Nursing Home	1,834,068	-	1,834,068			1,834,068
10-A 12D.18	Aides and Attendants - RCH Only	365,302	RCH	-	365,302	365,302			365,302
10-A 12E.8	Physical Therapists	363,566	PT Treatments	363,566	-	363,566			363,566
10-A 12F.10	Speech Therapists	72,866	ST Treatments	72,866	-	72,866			72,866
10-A 12G.9	Recreation Workers	275,664	OT Treatments	275,664	-	275,664			275,664
10-A 12H.1	Social Workers/Case Management	148,697	Patient Days	107,200	41,497	148,697			148,697
10-A 12M.1	Marketing	131,111	Patient Days	94,522	36,589	131,111			131,111
10-A 12N.1	Marketing	9,840	Patient Days	7,094	2,746	9,840			9,840
10-A 12O.1	Other	42,188	Patient Days	30,415	11,773	42,188			42,188
	Total Expense Page 10	7,881,982		6,725,031	1,156,951	7,881,982			7,881,982
				85%	15%				
13-B 1.4	Dietitian	-	Meals	-	-	-			-
13-B 2.2	Dentist	5,130	Patient Days - SNF/ICF	5,130	-	5,130			5,130
13-B 2.18	Dentist - RCH	-	RCH	-	-	-			-
13-B 3.16	Pharmacist - SNF	13,441	Nursing Home	13,441	-	13,441			13,441

The Elim Park Baptist Home, Inc.									
ALLOCATION SCHEDULE									
9/30/2023									
ACCOUNT NUMBER	ACCOUNT NAME	INPUT Total AMOUNT	ALLOCATION BASIS	Nursing Home	RCH	TOTAL ALLOCATED AMOUNTS	TOTAL		
13-B 3.18	Pharmacist - RCH	-	RCH	-	-	-	-		
13-B 4.2	Podiatrist	-	Patient Days - SNF/ICF	-	-	-	-		
13-B 5A.8	PT - Resident Care	-	PT Treatments	-	-	-	-		
13-B 5B.8	PT - Other	-	PT Treatments	-	-	-	-		
13-B 6.1	Social Worker	-	Patient Days	-	-	-	-		
13-B 7.1	Recreation Worker	-	Patient Days	-	-	-	-		
13-B 8A.16	Medical Director - SNF Only	45,279	Nursing Home	45,279	-	45,279	45,279		
13-B 8B.1	Utilization Review - Patient Days	-	Patient Days	-	-	-	-		
13-B 8C.2	Resident Care	-	Patient Days - SNF/ICF	-	-	-	-		
13-B 8D1.2	Infection Control Committee	-	Patient Days - SNF/ICF	-	-	-	-		
13-B 8D2.2	Pharmaceutical Committee	-	Patient Days - SNF/ICF	-	-	-	-		
13-B 8D3.2	Staff Development Committee	-	Patient Days - SNF/ICF	-	-	-	-		
13-B 8E.1	Other	-	Patient Days	-	-	-	-		
13-B 9A.10	ST - Resident Care	-	ST Treatments	-	-	-	-		
13-B 9B.10	ST - Other	-	ST Treatments	-	-	-	-		
13-B 10A.9	OT - Resident Care	-	OT Treatments	-	-	-	-		
13-B 10B.9	OT - Other	-	OT Treatments	-	-	-	-		
13-B 11A1.16	RN's - Direct Care - SNF	430,771	Nursing Home	430,771	-	430,771	430,771		
13-B 11A1.18	RN's - Direct Care - RCH	-	RCH	-	-	-	-		
13-B 11B1.12	LPN's - LPN Hours	184,981	Nursing Home	184,981	-	184,981	184,981		
13-B 11B1.16	LPN's - SNF	-	LPN Hours	-	-	-	-		
13-B 11B1.18	LPN's - RCH	675	RCH	-	675	675	675		
13-B 11C.13	Aides - CNAs Hours	-	CNAs Hours	-	-	-	-		
13-B 11C.16	Aides - SNF	-	Nursing Home	-	-	-	-		
13-B 11C.18	Aides - RCH	-	RCH	-	-	-	-		
13-B 11D.13	Other	-	CNAs Hours	-	-	-	-		
13-B 12.1	Other - Patient Days	638	Patient Days	460	178	638	638		
13-B 12.2	Other - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-	-		
13-B 12.16	Other - SNF	163,716	Nursing Home	163,716	-	163,716	163,716		
	Total Expense Page 13	844,631		843,778	853	844,631	844,631		
15 1A1.15	Workmen's Compensation - Salary%	174,629	Payroll	148,996	25,633	174,629	174,629		
15 1A2.15	Disability Insurance - Salary %	-	Payroll	-	-	-	-		
15 1A3.15	Unemployment Insurance - Salary %	38,316	Payroll	32,692	5,624	38,316	38,316		
15 1A4.15	Social Security (FICA) - Salary %	569,513	Payroll	485,917	83,596	569,513	569,513		
15 1A5.15	Health Insurance - Salary %	723,448	Payroll	617,257	106,191	723,448	723,448		
15 1A6.15	Life Insurance - Salary %	8,197	Payroll	6,994	1,203	8,197	8,197		
15 1A7.15	Pensions - Salary %	277,866	Payroll	237,080	40,786	277,866	277,866		
15 1A8.15	Uniform Allowance - Salary %	9,595	Payroll	8,187	1,408	9,595	9,595		
15 1A9.15	Other - Salary %	1,457	Payroll	1,243	214	1,457	1,457		
15 1B.15	Personal Retirement Plans, Pensions - Salary %	-	Payroll	-	-	-	-		
15 1C.1	Bad Debts	68,004	Patient Days	49,026	18,978	68,004	68,004		
15 1D.1	Accounting and Auditing	57,090	Patient Days	41,158	15,932	57,090	57,090		
15 1E.1	Legal	113,116	Patient Days	81,548	31,568	113,116	113,116		
15 1F.20	Life Insurance of Owners/Oper.	-	A&G Revenue Allocation	-	-	-	-		

The Elim Park Baptist Home, Inc.									
ALLOCATION SCHEDULE									
9/30/2023									
ACCOUNT NUMBER	ACCOUNT NAME	INPUT Total AMOUNT	ALLOCATION BASIS	TOTAL ALLOCATED AMOUNTS					
				Nursing	RCH				
				Home					
						TOTAL			
15 1G.1	Office Supplies	19,562	Patient Days	14,103	5,459	19,562			
15 1H1.1	Telephone and Telegraph	26,353	Patient Days	18,999	7,354	26,353			
15 1H2.1	Telephone and Telegraph - Cellular Phones and Beepers	7,119	Patient Days	5,132	1,987	7,119			
15 1I.1	Appraisal	-	Patient Days	-	-	-			
15 1J.1	Corporation Business Taxes	-	Patient Days	-	-	-			
15 1K1.1	Other Taxes - Income	-	Patient Days	-	-	-			
15 1K2.20	Other	-	A&G Revenue Allocation	-	-	-			
15 1K3.20	Resident User Fee	-	A&G Revenue Allocation	-	-	-			
	Total Expense Page 15	2,094,265		1,748,332	345,933	2,094,265			
16 1.1	Resident Travel and Entertainment	-	Patient Days	-	-	-			
16 2.1	Holiday Parties for Staff	19,012	Patient Days	13,706	5,306	19,012			
16 3.1	Gifts to Staff and Residents	11,818	Patient Days	8,520	3,298	11,818			
16 4.1	Employee Travel	4,527	Patient Days	3,264	1,263	4,527			
16 5.1	Education Expense	9,893	Patient Days	7,132	2,761	9,893			
16 6.1	Automobile Expense	986	Patient Days	711	275	986			
16 7.1	Other	-	Patient Days	-	-	-			
16 M1.1	Advertising Help Wanted	65,205	Patient Days	47,008	18,197	65,205			
16 M2.1	Advertising Telephone Directory	-	Patient Days	-	-	-			
16 M3.1	Advertising Other	23,045	Patient Days	16,614	6,431	23,045			
16 M4.1	Fund Raising	-	Patient Days	-	-	-			
16 M5.1	Medical Records	-	Patient Days	-	-	-			
16 M6.1	Barber and Beauty Supplies	-	Patient Days	-	-	-			
16 M7.1	Postage	3,350	Patient Days	2,415	935	3,350			
16 M8.1	Dues and Membership Fees to Professional Associations	26,044	Patient Days	18,776	7,268	26,044			
16 M8A.1	Dues to Chamber of Commerce	785	Patient Days	566	219	785			
16 M9.1	Subscriptions	1,428	Patient Days	1,029	399	1,428			
16 M10.1	Contributions	-	Patient Days	-	-	-			
16 M11.1	Services Provided by Contract	216,879	Patient Days	156,354	60,525	216,879			
16 M12.1	Administrative Management Services	-	Patient Days	-	-	-			
16 M13.1	Other - Patient Days	336,749	Patient Days	242,772	93,977	336,749			
16 M13.16	Other - SNF	-	Nursing Home	-	-	-			
16 M13.18	Other - RCH	50	RCH	-	50	50			
	Total Expense Page 16	719,771		518,867	200,904	719,771			
18 2A1.4	Raw Food - Meals	387,590	Meals	279,424	108,166	387,590			
18 2A2.4	Non-Food Supplies - Meals	77,757	Meals	56,057	21,700	77,757			
18 2A3.4	Other - Meals	2,568	Meals	1,851	717	2,568			
18 2B.4	Purchased Services - Meals	301,403	Meals	217,290	84,113	301,403			
18 2C.4	Other Dietary - Meals	8,091	Meals	5,833	2,258	8,091			
	Total Expense Page 18	777,409		560,455	216,954	777,409			
19 3A1.5	Bed Linens, etc....washed, ironed... - Pounds of Laundry	3,022	Pounds of Laundry	1,970	1,052	3,022			
19 3A2.5	Employee Items - Pounds of Laundry	-	Pounds of Laundry	-	-	-			
19 3A3.5	Personal clothing - residents washed - Pounds of Laundry	-	Pounds of Laundry	-	-	-			

The Elim Park Baptist Home, Inc.
ALLOCATION SCHEDULE

9/30/2023		INPUT		TOTAL ALLOCATED AMOUNTS		
ACCOUNT NUMBER	ACCOUNT NAME	Total AMOUNT	ALLOCATION BASIS	Nursing Home	RCH	TOTAL
19 3A4.5	Repair and/or purchased linens - Pounds of Laundry	-	Pounds of Laundry	-	-	-
19 3B.5	Purchased Services - Pounds of Laundry	86,074	Pounds of Laundry	56,119	29,955	86,074
19 3C.5	Other - Pounds of Laundry Processed	17,290	Pounds of Laundry	11,273	6,017	17,290
	Total Expense Page 19	106,386		69,362	37,024	106,386
20 4A1.3	In-House Care Supplies - Sqft	68,558	SQFT	47,681	20,877	68,558
20 4B.3	Purchased Services - Sqft	-	SQFT	-	-	-
20 4C.3	Other - Sqft	12,952	SQFT	9,008	3,944	12,952
20 5A1.2	Own Pharmacy - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-
20 5A2.2	Purchased from - Patient Days (SNF/ICF Only)	350,843	Patient Days - SNF/ICF	350,843	-	350,843
20 5B.2	Medicine Cabinet Drugs - Patient Days (SNF/ICF Only)	18,053	Patient Days - SNF/ICF	18,053	-	18,053
20 5C.2	Medical and Therapeutic Supplies - Patient Days (SNF/ICF Only)	211	Patient Days - SNF/ICF	211	-	211
20 5D.2	Ambulance/Limousine - Patient Days (SNF/ICF Only)	16,994	Patient Days - SNF/ICF	16,994	-	16,994
20 5E1.2	Oxygen - Emergency Use - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-
20 5E2.2	Oxygen - Other - Patient Days (SNF/ICF Only)	28,201	Patient Days - SNF/ICF	28,201	-	28,201
20 5F.2	X-Rays and related radiological - Patient Days (SNF/ICF Only)	16,835	Patient Days - SNF/ICF	16,835	-	16,835
20 5H.2	Dental - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-
20 5I.1	Laboratory - Patient Days (SNF/ICF Only)	91,685	Patient Days - SNF/ICF	91,685	-	91,685
20 5J.1	Recreation - Patient Days	20,542	Patient Days	14,809	5,733	20,542
20 5K.1	Direct Management Services - Patient Days	-	Patient Days	-	-	-
20 5L.1	Indirect Management Services - Patient Days	-	Patient Days	-	-	-
20 5M.1	Cable TV - Patient Days	34,156	Patient Days	24,624	9,532	34,156
20 5M.2	Other - Patient Days	21,670	Patient Days	15,623	6,047	21,670
20 5M.3	Other - Patient Days (SNF/ICF Only)	30,382	Patient Days - SNF/ICF	30,382	-	30,382
20 5M.4	Other - PT Treatments	-	PT Treatments	-	-	-
20 5M.16	Other - SNF	287,687	Nursing Home	287,687	-	287,687
20 5M.18	Other - RCH	8,129	RCH	-	8,129	8,129
20 5N.8	Physical Therapy	-	PT Treatments	-	-	-
20 5O.10	Speech Therapy	-	ST Treatments	-	-	-
	Total Expense Page 20	1,006,898		952,636	54,262	1,006,898
22 06A.3	Repairs and Maintenance - Sqft	224,193	SQFT	155,922	68,271	224,193
22 06A.6	Repairs and Maintenance - Beds / Units	-	Beds / Units	-	-	-
22 06A.18	Repairs and Maintenance - RCH	-	RCH	-	-	-
22 06B.3	Heat - Square Footage	-	SQFT	-	-	-
22 06B.16	Heat - SNF	37,988	Nursing Home	37,988	-	37,988
22 06B.18	Heat - RCH	26,750	RCH	-	26,750	26,750
22 06C.3	Light & Power - Square Footage	-	SQFT	-	-	-
22 06C.16	Light & Power - SNF	121,259	Nursing Home	121,259	-	121,259
22 06C.18	Light & Power - RCH	24,090	RCH	-	24,090	24,090
22 06D.16	Water - SNF	52,623	Nursing Home	52,623	-	52,623
22 06D.18	Water - RCH	7,981	RCH	-	7,981	7,981
22 06E.1	Equipment Lease - Patient Days	35,691	Patient Days	25,731	9,960	35,691
22 06E.2	Equipment Lease - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-
22 06E.4	Equipment Lease - Meals	-	Meals	-	-	-

The Elim Park Baptist Home, Inc.									
ALLOCATION SCHEDULE									
9/30/2023									
ACCOUNT NUMBER	ACCOUNT NAME	INPUT Total AMOUNT	ALLOCATION BASIS	Nursing Home	RCH	TOTAL ALLOCATED AMOUNTS			
22106E.6	Equipment Lease - Beds / Units	-	Beds / Units	-	-	-	-	-	-
22106F.1	Other - Patient Days	-	Patient Days	-	-	-	-	-	-
22106F.3	Other - Square Feet	6,076	SQFT	4,226	1,850	6,076	-	-	-
22106F.18	Other - RCH	-	RCH	-	-	-	-	-	-
2217A.2	Land Improvements - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-	-	-	-
2217A.3	Land Improvements - Sqft	22,865	SQFT	15,902	6,963	22,865	-	-	-
2217B.3	Building & Building Improvements - Sqft	194,918	SQFT	135,562	59,356	194,918	-	-	-
22107C.3	Non-movable Equipment - Sqft	78,071	SQFT	54,297	23,774	78,071	-	-	-
22107D.3	Movable Equipment - Sqft	148,313	SQFT	103,149	45,164	148,313	-	-	-
22108A.3	Organization Expense - Sqft	-	SQFT	-	-	-	-	-	-
22108B.1	Mortgage Expense - Patient Days	-	Patient Days	-	-	-	-	-	-
22108C.2	Leasehold Improvements - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-	-	-	-
22108D.21	Other - Bond Interest Allocation	-	Bond Interest	-	-	-	-	-	-
22109.2	Rental Payments - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-	-	-	-
22110A.2	Real estate taxes paid by owner - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-	-	-	-
22110B.2	Real estate taxes paid by lessor - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-	-	-	-
22110C.2	Personal property taxes - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-	-	-	-
	Total Expense Page 22	980,818		706,659	274,159	980,818			
26112A1.1	First Mortgage - Patient Days	76,804	Patient Days	55,370	21,434	76,804			
26112A2.2	Second Mortgage - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-			
26112A3.2	Third Mortgage - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-			
26112A4.2	Fourth Mortgage - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-			
26112B5.21	CHEFA Interest Expense - Bond Interest Allocation	-	Bond Interest	-	-	-			
	Total Expense Page 26	76,804		55,370	21,434	76,804			
27112C1.1	Automotive Equipment	-	Patient Days	-	-	-			
27112C2.1	Other	-	Patient Days	-	-	-			
27112D.1	Other Interest Expense	374	Patient Days	270	104	374			
27114A.3	Insurance on Property - Sqft	133,391	SQFT	92,771	40,620	133,391			
27114B.6	Transportation Services - Beds / Units	10,929	Beds / Units	7,452	3,477	10,929			
27114C1.6	Umbrella - Beds / Units	-	Beds / Units	-	-	-			
27114C2.6	Fire and Extended Coverage - Beds / Units	26,698	Beds / Units	18,203	8,495	26,698			
27114C3.6	Other - Beds / Units	171,392	Beds / Units	118,696	52,696	171,392			
	Total Expense Page 27	171,392		118,696	52,696	171,392			
		14,660,356		12,299,186	2,361,170	14,660,356			

General Information and Questionnaire
Other Lines of Business

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.	43,462			
Outpatient Therapy				
Does the Facility provide outpatient therapy services?	Yes			
<i>If yes, please complete the following:</i>				
2,580	Square footage of therapy space.			
Meals on Wheels				
Does the facility provide Meals on Wheels?	No			
<i>If yes, please complete the following:</i>				
	Square footage of kitchen			
	Number of meals served per week			
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
	Amount Reported			
	Annual Report page and line			
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?	Yes			
<i>If yes, please complete the following:</i>				
0	Square footage of apartments			
0	Square footage of independent living			
0	Square footage of assisted living			
Please identify the services provided: No Revenues/Expenses Associated w				

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

Name of Facility Elim Park Baptist Home	License No. 666c	Report for Year Ended 9/30/2023	Page 7	of 37
Child Day Care				
Does the Facility provide Child Day Care? <input type="checkbox"/> No <input type="checkbox"/>				
<i>If yes, please complete the following:</i>				
	Square footage of child day care space.			
	Average number of daily participants.			
	Number of meals per day provided to child day care.			
	Nature of services provided:			
Adult Day Care				
Does the Facility provide Adult Day Care? <input type="checkbox"/> No <input type="checkbox"/>				
<i>If yes, please complete the following:</i>				
	Square footage of adult day care space.			
	Please state where it is located in relation to the facility.			
	Average number of daily participants.			
	Number of meals per day provided to adult day care.			
	Nature of services provided:			

Schedule of Resident Statistics

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2023				Page 8	of 37						
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30									
		Total All Levels	Total CCNH / RHNS Level	Total Residential Care Home	Total			CCNH / RHNS (Specify)	Residential Care Home	CCNH / RHNS (Specify)	Residential Care Home		
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period		132	90	42	132	90	42						
B. On last day of THIS report period		132	90	42	132	90	42						42
2. Number of Residents													
A. As of midnight of PREVIOUS report period		111	77	34	111	77	34						
B. As of midnight of THIS report period		106	76	30	106	76	30						30
3. Total Number of Days Care Provided During Period													
A. Medicare		4,413	4,413		3,735	3,735		678	678				
B. Medicaid (Conn.)		12,547	12,547		9,585	9,585		2,962	2,962				
C. Medicaid (other states)													
D. Private Pay		8,075	7,644	431	5,479	5,195	284	2,596	2,449				147
E. State SSI for RCH		10,769		10,769	8,173		8,173	2,596					2,596
F. Other (Specify) Managed Care / Inpatient Hospital		4,329	4,329		3,087	3,087		1,242	1,242				
G. Total Care Days During Period (3A thru F)		40,133	28,933	11,200	30,059	21,602	8,457	10,074	7,331				2,743
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)		40,133	28,933	11,200	30,059	21,602	8,457	10,074	7,331				2,743

Schedule of Resident Statistics (Cont'd)

Name of Facility Elim Park Baptist Home, Inc.			License No. 666c			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	Residential Care Home	Lost			Gained			CCNH / RHNS	(Specify)	Residential Care Home	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH / RHNS	(Specify)	Residential Care Home	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH / RHNS		CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	5		31		40		1	29					
Per Diem Rate													
a. One bed rm.	Various		312.78		605.00		195.00	157.98					
b. Two bed rms.	Various		312.78		575.00		170.00	157.98					
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	Residential Care Home				
A. Medicare - Part B					5,481	2,342		3,139					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					21	21							
C. Other					17,273	15,392		1,881					
D. Total Physical Therapy Treatments					22,775	17,755		5,020					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					517	407		110					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					9	9							
C. Other					1,182	1,133		49					
D. Total Speech Therapy Treatments					1,708	1,549		159					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					2,591	2,589		2					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					21	21							
C. Other					14,765	14,750		15					
D. Total Occupational Therapy Treatments					17,377	17,360		17					

Report of Expenditures - Salaries & Wages

Name of Facility		License No.	Report for Year Ended				Page	of	
Elim Park Baptist Home, Inc.		666c	9/30/2023				10	37	
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Residential Care Home	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	219,012		1,666				84,780		645
2. Administrator(s) (Complete also Sec. III of Schedule A1)	116,681		1,489				45,167		576
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	416,858	(59)	14,020				152,784	(23)	5,420
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	394,646	(36)	21,161				152,768	(14)	8,191
6. Housekeeping Service									
a. Head Housekeeper	20,933		640				9,166		280
b. Other Housekeeping Workers	154,268	(35)	9,490				67,547	(15)	4,155
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	22,904		503				10,029		220
b. Other Maintenance Workers	56,080	(9)	2,304				24,555	(4)	1,009
8. Laundry Service									
a. Supervisor	4,515		134				2,410		71
b. Other Laundry Workers	19,644		1,159				10,486		618
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant	47,094		744				18,230		288
b. Other Accountants	174,535	(18)	4,880				67,563	(7)	1,889
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	146,198		2,431				19,098	(10,658)	318
b. RN									
1. Direct Care	864,977		17,099				9,397	(5,244)	104
2. Administrative**	454,430		8,667				19,564	(10,918)	353
c. LPN									
1. Direct Care	826,861	(50)	21,306				5,500	(2,183)	150
2. Administrative**									
d. Aides and Attendants	1,834,068	(150)	79,336				365,302	(50)	16,231
e. Physical Therapists	363,566		8,973						
f. Speech Therapists	72,866		1,268						
g. Occupational Therapists	275,664	(275,664)	7,423						
h. Recreation Workers	107,200		5,314				41,497		2,057
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	94,522		2,849				36,589		1,103
n. Marketing	7,094	(7,094)	149				2,746	(2,746)	58
o. Other (Specify)									
See Attached Schedule	30,415	(30,415)	691				11,773	(11,773)	267
A-13. Total Salary Expenditures	6,725,031	(313,530)	213,696				1,156,951	(43,636)	44,003

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			Residential Care Home		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-						-		
Wages - Christian Ministries	\$ 30,415	\$ (30,415)	691				\$ 11,773	\$ (11,773)	267
Total	\$ 30,415	\$ (30,415)	691	\$ -	\$ -	-	\$ 11,773	\$ (11,773)	267

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			Residential Care Home		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-						-		
Purchased Service Management Therapy (See Detail Attached)	\$ 163,716	\$ (67,962)	2,169						
Purchased Service - Christian Ministries - Music Program	460	\$ (460)	5				\$ 178	\$ (178)	2
Total	\$ 164,176	\$ (68,422)	2,174	\$ -	\$ -	-	\$ 178	\$ (178)	2

**Medicaid Provider #6668 & 1500H
FYE 9/30/2023**

**Attachment To Page 10a re Schedule Of Other Fees (Page 13)
October 1, 2022 Through September 30, 2023**

	TOTAL PURCH. SERVICES-THERAPY COST	TOTAL PURCH. SERVICES-THERAPY HOURS	ALLOCATION FACTOR	ALLOCATED PURCH. SERVICES-THERAPY COST	ALLOCATED PURCH. SERVICES-THERAPY HOURS
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Physical Therapy	\$163,716	2,169	x 22,775 / 41,860 =	\$69,074	1,180
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Occupational Therapy	\$163,716	2,169	x 17,377 / 41,860 =	\$67,962	900
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Speech Therapy	\$163,716	2,169	x 1,708 / 41,860 =	\$6,680	88
TOTAL				\$163,716	2,169

NOTE: Allocation factors above are based on percentage of respective Physical Therapy units, Occupational Therapy units, or

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-11 Rev. 10/2005

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Elim Park Baptist Home, Inc.		666c		9/30/2023		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH/RHNS	Residential Care Home (Specify)							
Section I - Operators/Owners									
Brian Bedard	106,226	41,147	Non Discrim except for life ins	CEO and President	1,032	A1	Elim Park Place, 150 Cook Hill Road, Cheshire, CT	1,032	147,123
Zell Gaston	75,175	29,089	Non Discrim except for life ins	Chief Financial Officer	739	A1	Elim Park Place, 150 Cook Hill Road, Cheshire, CT	739	106,404
Michelle Paschetta	37,611	14,544	Non Discrim except for life ins	Chief Financial Officer	540	A1	Elim Park Place, 150 Cook Hill Road, Cheshire, CT	540	52,165
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Elim Park Baptist Home, Inc.		666c		9/30/2023		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS (Specify)	Residential Care Home							
Section III - Administrators***									
John Sweeney	116,681	45,167	Non Discrim except for life ins	Administrator - Management of Facility	2,065	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
Elim Park Baptist Home, Inc.		666c	9/30/2023					13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Residential Care Home	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian			65						
2. Dentist	5,130								
3. Pharmacist	13,441		318						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians			268						
a. Medical Director (entire facility)	45,279								
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									
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN			5,961						
1. Direct Care	430,771								
2. Administrative***									
b. LPN							675		9
1. Direct Care	184,981		2,482						
2. Administrative***									
c. Aides									
d. Other									
12. Other (Specify)									
See Attached Schedule	164,176	(68,422)	2,174				178	(178)	2
B-13 Total Fees Paid in Lieu of Salaries	843,778	(68,422)	11,268				853	(178)	11

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
HealthDrive Dental Group PO BOX 22010 NEW YORK, NY 10087-2010	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
PHARMERICA, PO BOX 644458, PITTSBURGH, PA 15264-4458	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SYMBRIA RX NEW ENGLAND LLC, 28100 TORCH PARKWAY, Suite 600,	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Adedayo O Adetola, 41 SABRINA DRIVE BETHANY, CT 06524	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
NURSES STAFFING AGENCY LLC, 337 CHESTNUT HILL ROAD, GLASTONBURY, CT	Contract RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
STAFFONTAP, INC., 21 WATERVILLE ROAD, AVON, CT 06001	Contract RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
THE NURSE NETWORK, 653 MAIN STREET, PLANTSVILLE, CT 06479	Contract RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
UNITED METHODIST HEALTHCARE RECRUITING, 1415 W. FOSTER AVE,	Contract RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ACCESS CAPITAL INC., 400 Park Ave, 19th Fl, New York, NY 10022	Contract RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HEALTHPRO MANAGEMENT SERVICES	Contract PT, OT & ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SUSANNA BENNETT	Christian Ministries - Music Program	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SHARON KUEHLUEWIND	Christian Ministries - Music Program	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* 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
Elim Park Baptist Home, Inc.	666c	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
I. Administrative and General							
a. Employee Health & Welfare Benefits							
1. Workmen's Compensation	\$ 174,629	148,996				25,633	
2. Disability Insurance	\$						
3. Unemployment Insurance	\$ 37,525	32,692	(696)			5,624	(95)
4. Social Security (F.I.C.A.)	\$ 557,759	485,917	(10,338)			83,596	(1,415)
5. Health Insurance	\$ 708,518	617,257	(13,132)			106,191	(1,798)
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 8,028	6,994	(149)			1,203	(20)
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 277,866	237,080				40,786	
8. Uniform Allowance	\$ 9,595	8,187				1,408	
9. Other (Specify) See Attached Schedule	\$ 1,457	1,243				214	
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$						
c. Bad Debts*	\$	49,026	(49,026)			18,978	(18,978)
d. Accounting and Auditing	\$ 57,090	41,158				15,932	
e. Legal (Services should be fully described on Page 15b)	\$ 88,250	81,548	(17,926)			31,568	(6,940)
f. Insurance on Lives of Owners and Operators (Specify)*	\$						
g. Office Supplies	\$ 19,562	14,103				5,459	
h. Telephone and Cellular Phones							
1. Telephone & Pagers	\$ 26,353	18,999				7,354	
2. Cellular Phones	\$ 4,300	5,132	(2,332)			1,987	(487)
i. Appraisal (Specify purpose and attach copy)*	\$						
j. Corporation Business Taxes (franchise tax)	\$						
k. Other Taxes (Not related to property - See Page 22)							
1. Income*	\$						
2. Other (Specify) See Attached Schedule	\$						
3. Resident Day User Fee	\$						
Subtotal	\$ 1,970,932	1,748,332	(93,599)			345,933	(29,734)

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
Employee Physicals	\$ 866				\$ 149	
Other Employee Benefits - Life Enrichment	77				13	
Other Employee Benefits - HR	300				52	
Total	\$ 1,243	\$ -	\$ -	\$ -	\$ 214	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	0				0	
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
2	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
3	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
4	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1	Annual Audit & Related Consulting	\$	35,648	
2	Medicaid Cost Report Review & Tax Form 990 Preparation	\$	5,326	
3	ERISA Audit of Benefit Plan & Related Consulting, Form 5500 Preparation	\$	9,729	
4	Medicare Cost Repoert Preparation	\$	6,387	
			Charge for Services Provided	
			\$	57,090
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 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Baker, Donelson, Bearman, Caldwell & Berkwitz, PC		202-508-3400	
2	Goldman, Gruder And Woods, LLC		203-880-5333	
3	Miele Law Office, LLC		203-272-0371	
4	Murtha Cullina LLP		860-240-6000	
5	Various - See Attached		Various	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	901 K Street, N.W., Suite 900, Washington, D.C. 20001			
2	105 Technology Drive, Trumbull, CT 06611			
3	396 S Main St, Cheshire, CT 06410			
4	280 Trumbull Street, 12th Floor, Hartford, CT 06103-3469			
5	Various			
Services Provided by This Firm (<i>describe fully</i>)				
1	Legionella Investigation - Provider won	\$	13,821	
2	Collections (Disallowed)	\$	2,845	
3	Contract Review / Description unavailable (\$58 Disallowed)	\$	1,274	
4	General Business Matters / Collection / Incorrect Billing (\$10,154 Disallowed)	\$	23,449	
5	Various - See Attached (\$11,809 Disallowed)	\$	71,727	
			Charge for Services Provided	
			\$	113,116
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				

General Information and Questionnaire
Accounting Basis

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2023	Page 15b	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney				Telephone Number	
1	Robinson & Cole LLP			(860) 275-8200	
2	Summa & Ryan PC			(203) 755-0390	
3	Wiggin and Dana LLP			(203) 498-4400	
4					
5					
Address (No. & Street, City, State, Zip Code)					
1	P.O. Box 1832, New Haven, CT 06508				
2	228 Meadow Street Suite 303, Waterbury CT, 06702				
3	P.O. Box 1832, New Haven, CT 06508				
4					
5					
Services Provided by This Firm (describe fully)					
1	General Business Matters / Employee Lawsuit (Won)			\$	36,506
2	General Employee Matters			\$	6,684
3	Legionella Investigation - Provider won / Incoret billing (\$11,809 Disallowed)			\$	28,537
4				\$	
5				\$	
				Charge for Services Provided	
				\$	71,727
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.					
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Page 15 Line 1e					

The Elim Park Baptist Home, Inc.
Disallowance Schedule for Cell Phones
September 30, 2023

	<u>SNF</u> <u>Amount</u>	<u>RCH</u> <u>Amount</u>
Total Cell Phone Expense	5,132	1,987
Total Allowable Cost	\$ 2,800	\$ 1,500
Days in Cost Report (365out of 365 Days)	365	365
Days in Cost Report Year	<u>365</u>	<u>365</u>
Partial Year Allowable %	100%	100%
Revised Allowable Cost	\$ 2,800	\$ 1,500
Disallowed Cell Phone (Page 15, Line 1h2)	<u><u>\$ 2,332</u></u>	<u><u>\$ 487</u></u>

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

Name of Facility		License No.		Report for Year Ended			Page	of
Elim Park Baptist Home, Inc.		666c		9/30/2023			16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment	
Subtotals Brought Forward:		1,970,932	1,748,332	(93,599)		345,933	(29,734)	
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 14,294	13,706	(3,401)			5,306	(1,317)	
3. Gifts to Staff and Residents	\$ 11,818	8,520				3,298		
4. Employee Travel	\$ 4,527	3,264				1,263		
5. Education Expenses Related to Seminars and Conventions	\$ 9,893	7,132				2,761		
6. Automobile Expense (not purchase or depreciation)	\$ 986	711				275		
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 65,205	47,008				18,197		
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	16,614	(16,614)			6,431	(6,431)	
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	\$ 3,350	2,415				935		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 26,044	18,776				7,268		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	566	(566)			219	(219)	
9. Subscriptions	\$ 1,428	1,029				399		
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 216,879	156,354				60,525		
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$ 225,844	242,772	(79,956)			94,027	(30,999)	
C-14 Total Administrative & General Expenditures	\$ 2,551,200	2,267,199	(194,136)			546,837	(68,700)	

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
Marketing / Promotional Advertising	\$ 16,614	\$ (16,614)			\$ 6,431	\$ (6,431)
Total Other Advertising	\$ 16,614	\$ (16,614)	\$ -	\$ -	\$ 6,431	\$ (6,431)

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
ACHA Membership	\$ 386				\$ 150	
ALTCFM	252				98	
CAHCF Dues	1,107				428	
CT LTMAP	252				98	
Leading Age Dues	16,778				6,495	
Total Dues	\$ 18,776	\$ -	\$ -	\$ -	\$ 7,268	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
Resident Missing Items	\$ -				\$ 50	\$ (50)
Professional Fees-Administration	10,332				4,000	
Supplies (Non-Medical)-ALSA	203	(203)			78	(78)
Office & Other Supplies-Christian Ministries	78	(78)			30	(30)
Small Equipment Purchased-Bistro	1,087				421	
Purchased Services-Admissions	10,093	(10,093)			3,907	(3,907)
Purchased Services-Administration	46,914				18,161	
Purchased Services-Finance	59,031				22,851	
Purchased Service Other-Admissions	5,710				2,210	
Nursing Recruitment	29,212				11,308	
Employee Background Check-Human Resources	6,624				2,564	
Bank Fees	5,445	(5,446)			2,108	(2,107)
Other-ALSA	40	(40)			15	(15)
Other-Christian Ministries	632	(632)			245	(245)
Other-Admissions	118	(118)			45	(45)
Other-Administration	37,332	(37,332)			14,451	(14,451)
Other-Nelson Hall	64	(64)			25	(25)
Other-Finance	43	(43)			17	(17)
Other-IT	2,741	(2,741)			1,061	(1,061)
Other-Human Resources	599	(599)			232	(232)
Insurance Package-Administration	9				4	
Internet Services	5,357				2,074	
Preplacement Physicals	2,360	(2,360)			914	(914)
Licenses	29				11	
Gift Annuity Fees	18,718	(18,718)			7,246	(7,246)
Mary Melby Donation Revenue Adjustment		(1,489)				(576)
Total Other Administrative and General	\$ 242,772	\$ (79,956)	\$ -	\$ -	\$ 94,027	\$ (30,999)

Schedule C-1 - Management Services*

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2023	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Sodexo, P.O Box 360170, Pittsburgh, PA 15251-6170	6,158	Dietary Staff Management, Support, Training, Food Purchase. Quality Assurance, Quantity Discount	Page 18, Line 2b
HHS Senior Living, LLC, PO Box 734366, Dallas, TX 75373	295,093	Dietary Staff Management, Support, Training, Food Purchase. Quality Assurance, Quantity Discount	Page 18, Line 2b
HealthPRO Management Services, Spectrum Acquisitions, LLC SNF PO Box 69268 Baltimore, MD 212649268	163,716	Therapy Staff Management, Support, training & Other Therapy Administrative Functions	Page 13, Line B 12

* 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
Elim Park Baptist Home, Inc.		666c	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 383,046	279,424	(3,276)			108,166	(1,268)	
2. Non-Food Supplies	\$ 77,757	56,057				21,700		
3. Other (Specify) Dietary Services to Departments	\$ 2,364	1,851	(147)			717	(57)	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 301,403	217,290				84,113		
c. Other (Specify) Supplies / Repairs & Maint / Dietary Linen / Other	\$ 8,091	5,833				2,258		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 772,661	560,455	(3,423)			216,954	(1,325)	
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		Residential Care Home		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			If yes, specify cost.	4544		
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	
Elim Park Baptist Home, Inc.		666c	9/30/2023				19	37	
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment	
3. Laundry									
a. In-House Processing*		Lbs.							
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed ***		Amt. \$	3,022	1,970			1,052		
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)		\$	53,905	56,119	(23,192)		29,955	(8,977)	
c. Other (Specify) Supplies / Other		\$	17,290	11,273			6,017		
3D Total Laundry Expenditures (3a + b + c)		\$	74,217	69,362	(23,192)		37,024	(8,977)	
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
Elim Park Baptist Home, Inc.		666c	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	\$ 64,328	47,681	(2,942)			20,877	(1,288)
	Sq. Ft. Serviced by Personnel							
	Amt.							
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$						
	Sq. Ft. Serviced by Personnel							
	Amt.							
	C. Other (<i>Specify</i>)	\$ 12,952	9,008				3,944	
	Other Housekeeping Supplies							
4D.	Total Housekeeping Expenditures (4a + b + c)	\$ 77,280	56,689	(2,942)			24,821	(1,288)
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Phamerica	\$	350,843	(350,843)				
b.	Medicine Cabinet Drugs	\$ 18,053	18,053					
c.	Medical and Therapeutic Supplies	\$ 211	211					
d.	Ambulance/Limousine***	\$	16,994	(16,994)				
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	28,201	(28,201)				
f.	X-rays and Related Radiological Procedures***	\$	16,835	(16,835)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$	91,685	(91,685)				
i.	Recreation	\$ 20,542	14,809				5,733	
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$ 9,600	24,624	(17,424)			9,532	(7,132)
m.	Other (Specify)**** See Attached Schedule	\$ 293,861	333,692	(50,312)			14,176	(3,695)
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$ 342,267	895,947	(572,294)			29,441	(10,827)

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

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

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

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

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
Supplies (Non-Medical)-Nursing Administration	\$ 366				\$ 142	
Equipment Rental-Nursing-Short Term	6,150	\$ (6,150)			2,381	\$ (2,381)
Equipment Rental-Nursing-Long Term	1,081				419	
Small Equipment Purchased-Nursing Administration	5,669				2,194	
Other-Nursing-Short Term	198				77	
Other-Nursing-Long Term	293				114	
Other-Nursing Administration	1,864	\$ (1,687)			722	\$ (653)
Supplies (Non-Medical)-Therapy	5,029	\$ (5,029)				
Purchased Services-Therapy	9,295	\$ (9,295)				
Purchased Services - Nsg - Dental-Nursing Administration-	1,308					
Other-Laboratory	14,750	\$ (14,750)				
Supplies (Non-Medical)-Nursing-Short Term	114,567	\$ (12,441)				
Supplies (Non-Medical)-Nursing-Long Term	172,244					
Discounts Taken	(84)				(1)	
Other-Therapy	960	\$ (960)				
Supplies (Non-Medical)-RCH					4,547	\$ (661)
Supplies-RCH					847	
Purchased Services - Nsg - Dental-RCH					2,736	
Total Other Resident Care	\$ 333,692	\$ (50,312)	\$ -	\$ -	\$ 14,176	\$ (3,695)

The Elim Park Baptist Home, Inc.
Disallowance Schedule for Cable TV
9/30/2023

	SNF	RCH
	<u>Amount</u>	<u>Amount</u>
Total Cable TV Expense	\$ 24,624	\$ 9,532
Monthly Allowable amount	\$ 600	\$ 200
Months in Cost Report Year	12	12
Total Allowable Cost	<u>\$ 7,200</u>	<u>\$ 2,400</u>
Partial Year Cost Report (365 out of 365 Days)	\$ 365	\$ 365
Days in Cost Report Year	<u>365</u>	<u>365</u>
Partial Year Allowable %	100.00%	100.00%
Revised Allowable Cost	7,200	2,400
Disallowed Cable TV	<u><u>\$ 17,424</u></u>	<u><u>\$ 7,132</u></u>

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

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2023	Page of 21 37	Total Cost/Page Ref.***			
				CCNH / RHNS (Specify)	Residential Care Home		
Name of Individual or Company	Address	Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	Residential Care Home	Pg	Line
Related ** to Owners, Operators, Officers		Yes	No				
BAMBOO HEALTH, INC.	PITTSBURGH, PA 15251-9757	N/A	<input checked="" type="radio"/>	Patient Referral Services	10,093	3,907	16 m13
COX COMMUNICATIONS	78000 DETROIT, MI 48278-1110	N/A	<input checked="" type="radio"/>	Cable TV / Phone Services	16,010	6,197	Var
CPSI	11407 BIRMINGHAM, AL 35246-6448	N/A	<input checked="" type="radio"/>	Computer Services	8,608	3,332	16 m11
CWPM LLC	PO BOX 415 PLAINVILLE, CT	N/A	<input checked="" type="radio"/>	Trash Removal	17,205	7,533	22 6a
DIRECTV	STREAM, IL 60197- 5006	N/A	<input checked="" type="radio"/>	Cable TV	9,913	3,838	20 5l
FRONTIER COMMUNICATIONS	CINCINNATI, OH 45274-0407	N/A	<input checked="" type="radio"/>	Telephone/Internet	22,638	8,763	15 1h1
GRIFFIN HOSPITAL	130 DIVISION STREET DERBY, CT 06418	N/A	<input checked="" type="radio"/>	Laboratory Services	54,491		20 5h
HARMONY HEALTHCARE	SUITE 104 TOPSFIELD, MA 01983	N/A	<input checked="" type="radio"/>	Medical Records Review and Compliance	25,496	9,870	16 m13
INTELLITEC SOLUTIONS LLC	CROSSING SUITE 100 NEWARK, DE 19713	N/A	<input checked="" type="radio"/>	Computer Services	8,477	3,282	16 m13
LOGICALLY	BOSTON, MA 02284- 4859	N/A	<input checked="" type="radio"/>	Computer Services	53,225	20,604	16 m11
NETSMART TECHNOLOGIES INC	PHILADELPHIA, PA 19171	N/A	<input checked="" type="radio"/>	Computer Services	16,213	6,276	16 m11
ON SHIFT	DALLAS, TX 75320- 7856	N/A	<input checked="" type="radio"/>	Computer Services	8,565	3,315	16 m11
POINTCLICKCARE TECHNOLOGIES INC	DETROIT, MI 48267- 4802	N/A	<input checked="" type="radio"/>	Computer Services	29,611	11,463	16 m11
See Attached for Continued List	Various	N/A	<input checked="" type="radio"/>	Various	179,122	57,677	Var

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility The Elm Park Baptist Home, Inc.		License No. 666c		Report for Year Ended 9/30/2023				Page of 21a 37		
Name of Individual or Company	Address	Related ** to Owners,		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	Residential Care Home	Pg	Line
PROCAIRE LLC	PO BOX 801 TOLLAND, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Oxygen Rental / Nursing Admin / Repairs & Maint	27,744		588	Var	Var
RAYMOND A GASPERINI, CPA	100 HOLLISTER DRIVE AVON, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Consulting Services	20,847		8,070	16	m13
ROBERT HALF	12400 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Temporary Labor Services	21,577		8,352	16	m13
TECOGEN INC	45 FIRST AVENUE WALTHAM, MA 02451	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cogen Maintenance Services	9,958		4,360	22	6a
LINK KRONOS SYSTEMS LLC	900 CHELMSFORD STREET LOWELL, MA 01851	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services	16,408		6,351	16	m11
UNITEX TEXTILE RENTAL SERVICES	401 SO. MACQUESTEN PKWY M1 VERNON, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	56,119		29,955	19	3b
YALE NEW HAVEN HOSPITAL	PO BOX 780406 PHILADELPHIA, PA 19178-0406	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laboratory Services	26,471		-	20	5b

* 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
Elim Park Baptist Home, Inc.	666c	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
6. Maintenance & Operation of Plant							
a. Repairs & Maintenance	\$ 218,370	155,922	(4,316)			68,271	(1,507)
b. Heat	\$ 64,738	37,988				26,750	
c. Light & Power	\$ 145,349	121,259				24,090	
d. Water	\$ 60,604	52,623				7,981	
e. Equipment Lease (Provide detail on page 22b)	\$ 35,691	25,731				9,960	
f. Other (itemize)	\$ 6,076	4,226				1,850	
See Attached Schedule							
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 530,828	397,749	(4,316)			138,902	(1,507)
7. Depreciation (complete schedule page 23*)							
a. Land Improvements	\$ 22,865	15,902				6,963	
b. Building & Building Improvements	\$ 192,220	135,562	(1,876)			59,356	(822)
c. Non-Movable Equipment	\$ 76,389	54,297	(1,170)			23,774	(512)
d. Movable Equipment	\$ 147,238	103,149	(749)			45,164	(326)
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 438,712	308,910	(3,795)			135,257	(1,660)
8. Amortization (Complete att. Schedule Page 24*)							
a. Organization Expense	\$						
b. Mortgage Expense	\$						
c. Leasehold Improvements	\$						
d. Other (Specify)	\$						
*8e. Total Amortization Costs (8a + b + c + d)	\$						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$						
10. Property Taxes							
a. Real estate taxes paid by owner	\$						
b. Real estate taxes paid by lessor	\$						
c. Personal property taxes	\$						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 438,712	308,910	(3,795)			135,257	(1,660)

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
Purchased Services - Grounds- Maint-Maintenance	\$ 3,027				\$ 1,325	
Other-Maintenance	1,199				525	
Total Other Repairs and Maintenance	\$ 4,226	\$ -	\$ -	\$ -	\$ 1,850	\$ -

General Information and Questionnaire
Leases (Excluding Real Property)

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

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2023		Date of Lease**	Term of Lease	Annual Amount of Lease	Page of 22b 37
		Related * to Owners, Operators, Officers	Description of Items Leased				
Name and Address of Lessor	Yes	No					
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	06/17/21	63 Months	1,770	1,770
Kyocera	<input type="radio"/>	<input checked="" type="radio"/>	Copiers and Printers	01/09/20	63 Months	33,921	33,921
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
						Total ***	35,691

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

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6c.

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/15/2022	HC Circle Landscaping	\$ 3,211	10	\$ 321
Total additions for Land Improvements		\$ 3,211		\$ 321 *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
01/31/2023	HC Bathroom Project	\$ 1,223	5	\$ 163
11/01/2022	HC FIRE SPRINKLER RPR	2,243	10	206
03/31/2023	Close up door opening in Healthcare Offices	1,675	10	84
01/31/2023	HC North Shower Room	7,809	10	521
10/01/2022	Staff Breakroom Flooring And Countertops	13,721	10	1,372
11/01/2022	231 RCH FLR	1,350	10	124
Total additions for Building Improvements		\$ 28,021		\$ 2,469 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
03/01/2023	EPBH-140 COOK HILL RD. SVC AREA PUMP LABOR & MATERIALS	\$ 6,398	10	\$ 373
02/28/2023	HC Transfer Switch	4,080	10	238
8/1/2023	Server Infrastructure Project - HCC	206,980	5	6,899
07/01/2023	HC Generator Replace Radiator	8,195	15	92
Total additions for Non-Movable Equipment		\$ 225,653		\$ 7,603 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
11/01/2022	TV STAND WITH LOCKING CABINET	Administrative	\$ 1,320	10	\$ 121
02/28/2023	HC WATER HEATERS	Administrative	34,351	10	2,004
04/10/2023	OVER BED TABLE	Standard Resident	1,738	10	87
01/31/2023	The Webstaurant Store Inc-532lb Ice Storage Bin	Administrative	639	10	43
11/09/2022	HC FURNITURE	Administrative	5,026	10	461
07/01/2023	MATTRESS W/CNTRL BOX	Standard Resident	8,407	10	210
09/30/2023	Heated Holding Cabinet And Bun Racks For Dietary	Administrative	12,229	10	-
09/01/2023	Heavy-Duty Manual Meat Slicer - HCC	Administrative	2,956	10	25
10/06/2022	RCH ICE MACHINE	Administrative	19,457	10	1,946
04/12/2023	HP LaserJet MICR Printer	Administrative	786	10	39
8/1/2023	23ILData Center UPS Replacement	Administrative	15,942	5	532
09/11/2023	new vital sign equipment	Standard Resident	2,686	10	22
08/01/2023	Sage Intacct HCC	Administrative	34,710	3	1,928
03/31/2023	THINKPAD DOCK - K. MITCHELL	Administrative	965	4	121
10/01/2022	Computer Equipment	Administrative	1,837	4	459
07/01/2023	COMPUTER - C. WRIGHT IN NURSING	Administrative	1,514	4	95
07/01/2023	5 NEW COMPUTERS 2 NEW LAPTOPS - HCC	Administrative	4,691	4	293
07/01/2023	Software For Printer Management - HCC	Administrative	1,471	4	92
02/28/2023	WALMART COM - (5) Sceptre 40" LED TV's for Healthcare	Administrative	1,255	5	146
08/01/2023	Visual Touch - Dietary Cash Registers - HCC	Administrative	18,141	5	605
Total additions for Movable Equipment			\$ 170,119		\$ 9,228
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ -

*Ties to Page 23, Line D2c
 **Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Leasehold Improvement		\$ -		\$ -
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ -

*Ties to Page 24, Line C3
 **Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c		Report for Year Ended 9/30/2023		Page 24	of 37
	Date of Acquisition		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
Item	Month	Year			Cost to Be Amortized	Length of Amortization
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)						
C-4. Subtotal						
D. Total Amortization						

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		Various (1957-1986)		
2. Date Structure Completed		Various (1957-2002)		
3. If NOT Original Owner, Date of Purchase		N/A		
4. Date of Initial Licensure		07/01/76		
5. Total Licensed Bed Capacity		132		
6. Square Footage		42,220		
7. Acquisition Cost				
a. Land		37,500		
b. Building		633,575		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of 9/30/2023				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing		See Attached Schedule		
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.

Medicaid Provider #6668 & 1500H
 FYE 9/30/23

Refinancing Of Long-Term Debt With Ion Bank
 During Fiscal Year Ended September 30, 2022
 Relative to Page 25 of 2023 Medicaid Cost Report

Part B -- Lines 1(g) through 1(l)

Elim Park Baptist Home, Inc.'s Key Bank "Tax-Exempt" Long-Term Debt was refinanced during its fiscal 2022 year. This was accomplished, pursuant to a new loan agreement with Ion Bank, which closed on June 24, 2022. The loan agreement with Ion Bank provided Elim Park Baptist Home with a "commercial multiple-advance term loan" of \$20,000,000 (which, in certain respects, functions as a "credit line", with a four year term). Effective with the June 24, 2022 closing date, Elim Park was advanced \$11,218,440.08 (with an initial 2.85% interest rate) by Ion Bank, pursuant to this new credit line. This term loan/credit line advance requires monthly interest payments, but does not require principal payments. During fiscal 2023, Elim Park Baptist Home borrowed an additional \$5,000,000 from this term loan/credit line with Ion Bank, which increased the principal balance owed on its term loan/credit line, to \$16,218,440, effective September 30, 2023.

The \$16,218,440.08 Ion Bank loan balance has been allocated in the same percentage ratio as the previous Key Bank long-term debt, as 18% or \$2,919,319.21 to Elim Park Baptist Home (HealthCare), and 82% or 13,299,120.87 to Elim Park Place (Independent Living). Hence, the information shown below, as required pursuant to Pg 25, Part B, Lines 1(a) through 1(f), reflects only the portion of the total long-term debt that has been separately allocated to Elim Park Baptist Home, i.e. the Skilled Nursing Facility.

	Ion Bank Term Loan
Line 1(a) Type of Financing (e.g., fixed, variable)	Fixed
Line 1(b) Date Mortgage Obtained	June 24, 2022
Line 1(c) Interest Rate for the Cost Year	2.85%
Line 1(d) Term of Mortgage (number of years)	4 Years
Line 1(e) Amount of Principal Borrowed	\$2,919,319
Line 1(f) Principal Outstanding as of Sept. 30, 2023	\$2,919,319

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

Name of Facility		License No.	Report for Year Ended				Page	of
Elim Park Baptist Home, Inc.		666c	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage	\$	54293	55,370	(16,230)			21,434	(6,281)
Name of Lender	Rate							
Ion Bank	2.85%							
Address of Lender								
218 Maple AveCheshire, CT 06410								
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)	\$	76,804	55,370	(16,230)			21,434	(6,281)

(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		
Elim Park Baptist Home, Inc.		666c		9/30/2023			27	37		
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
Subtotals Brought Forward:				76,804	55,370	(16,230)			21,434	(6,281)
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)				\$					104	(104)
12. D. Other Interest Expense (Specify)				\$	270	(270)				
Other Interest Expense										
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	54,293	55,640	(16,500)		21,538	(6,385)
14. Insurance										
a. Insurance on Property (buildings only)				\$	131,654	92,771	(1,203)		40,620	(534)
b. Insurance on Automobiles				\$	10,929	7,452			3,477	
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$	26,698	18,203			8,495	
D&O Insurance										
14d. Total Insurance Expenditures (14a + b + c)				\$	169,281	118,426	(1,203)		52,592	(534)
15. Total All Expenditures (A-13 thru C-14)				\$	13,311,586	12,299,186	(1,203,754)		2,361,170	(145,016)

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	Residential Care Home	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 8,000,195	6,063,680		1,936,515	
b. Medicaid Room and Board Contractual Allowance **	\$ (3,106,349)	(2,853,887)		(252,462)	
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 2,560,320	2,560,320			
b. Medicare Room and Board Contractual Allowance **	\$ 272,373	272,373			
4. a. Private-Pay Residents and Other	\$ 7,783,404	7,693,304		90,100	
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,494,427)	(1,494,428)		1	
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 141,891	141,891			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 170,704	170,704			
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	\$ 439,822	439,822			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 441,996	441,996			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (22,985)	(22,985)			
4. a. Speech Therapy - Medicare	\$ 83,525	83,525			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 83,141	83,141			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (12,912)	(12,912)			
5. a. Occupational Therapy - Medicare	\$ 334,789	334,789			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 384,149	384,149			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (30,746)	(30,746)			
6. a. Other (Specify) - Medicare	\$ (810,902)	(810,902)			
b. Other (Specify) - Non-Medicare	\$ 39,758	39,758			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,257,746	13,483,592		1,774,154	
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	\$ 120	87		33	
5. Interest Income (Specify)	\$ 36,616	26,397		10,219	
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 3,587,315	2,586,196		1,001,119	
V. Total Other Revenue (1 thru 8)	\$ 3,624,051	2,612,680		1,011,371	
VI. Total All Revenue (III +V)	\$ 18,881,797	16,096,272		2,785,525	

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Residential Care Home
		-		-
30 II 6a	Oxygen-Medicare A	\$ 3,587		
30 II 6a	IV Therapy-Medicare A	21		
30 II 6a	Lab-Medicare A	20,377		
30 II 6a	Radiology-Medicare A	8,353		
30 II 6a	Less: Contractual Adjustment-Medicare A	(795,468)		
30 II 6a	Less: Contractual Adjustment- Med B In House-Therapy-Med B-In house	(24,443)		
30 II 6a	Less: Contractual Adjustment- Med B Outpt-Therapy-Med B-outpatient	(23,329)		
Total Other Resident Revenue - Medicare		\$ (810,902)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Residential Care Home
		-		-
30 II 6b	Oxygen-Managed Medicare	\$ 2,529		
30 II 6b	Oxygen-Managed Care	1,140		
30 II 6b	Oxygen-Medicaid Cert	3,159		
30 II 6b	Oxygen-Private	(71)		
30 II 6b	IV Therapy-Managed Medicare	168		
30 II 6b	IV Therapy-Managed Care	66		
30 II 6b	IV Therapy-Medicaid Cert	180		
30 II 6b	Lab-Managed Medicare	7,284		
30 II 6b	Lab-Managed Care	14,286		
30 II 6b	Lab-Medicaid Cert	2,245		
30 II 6b	Lab-Medicaid Pending	75		
30 II 6b	Radiology-Managed Medicare	5,765		
30 II 6b	Radiology-Managed Care	2,832		
30 II 6b	Other Ancillaries-Managed Medicare	100		
Total Other Resident Revenue		\$ 39,758	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Residential Care Home
			-		-
30 IV 5	Interest Income General Fund	N/A	\$ 18,718		\$ 7,246
30 IV 5	Interest Income Mary Melby fund	410,841	7,679		2,973
Total Interest Income			\$ 26,397	\$ -	\$ 10,219

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Residential Care Home
		0		(0)
30 IV 8	Investment Fees	\$ 31,262		\$ 12,101
30 IV 8	Garage/Parking Fees	1,407		545
30 IV 8	Rental Income	8,682		3,361
30 IV 8	Technology Fee	13,256		5,132
30 IV 8	Misc. Income	74,442		28,816
30 IV 8	Unrealized Loss/Gain Gift Annuity / Key Bank	67,751		26,227
30 IV 8	Gift Annuity Donations	9,021		3,492
30 IV 8	Temporarily Restricted Donations	216		84
30 IV 8	Temp Restricted-Resident Benevolent	140		54
30 IV 8	Mary Melby Donations	1,489		576
30 IV 8	Gain (Loss) ERTC Revenue	2,056,489		796,070
30 IV 8	Gain (Loss) PPP Loan Forgiveness	252,325		97,675
30 IV 8	Gain (Loss) H.H.S. Provider Funds	46,524		18,009
30 IV 8	EPP Laundry	23,192		8,977
Total Other Revenue		\$ 2,586,196	\$ -	\$ 1,001,119

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,030,275
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	962,365
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	124,259
a. _____				
b. _____				
c. _____				
d. See Schedule	124,259			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	46,126
Resident Trust Petty Cash	631			
Resident Fund	45,495			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,163,025
B. Fixed Assets				
1. Land			\$	123,173
2. Land Improvements	*Historical Cost	772,744	\$	155,022
	Accum. Depreciation	617,722	Net	
3. Buildings	*Historical Cost	14,301,539	\$	2,095,171
	Accum. Depreciation	12,206,368	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	1,837,205	\$	692,186
	Accum. Depreciation	1,145,019	Net	
6. Movable Equipment	*Historical Cost	4,987,578	\$	880,569
	Accum. Depreciation	4,107,009	Net	
7. Motor Vehicles	*Historical Cost	158,306	\$	
	Accum. Depreciation	158,306	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	522,442
See Schedule	522,442			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,468,563

* 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 Insurance	65,428
31	A5	Prepaid Services	51,118
31	A5	Prepaid Water/Sewer	3,854
31	A5	Prepaid Dues	3,859
Total Prepaid Expenses			124,259

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

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

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

Page Ref	Line Ref	Description	\$
31	B9	Construction in Progress	488,632
31	B9	Clearing Account - Fixed Assets	499
31	B9	F/S vs C/R NBV	33,401
Total Other Fixed Assets (Itemize)			522,443

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	\$
32	D7	MARY MELBY FUND Cash	410,841
32	D7	Mary Melby Fund Cleaning	(825)
32	D7	Restricted Gift Annuity	(147,890)
32	D7	Allowance For Valuation Gift Annuity	105,674
32	D7	Deposit - Non Current	17,200
Total Other Assets			385,051

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	\$
Total Notes Payable			-

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

Page Ref	Line Ref	Description	\$
33	A12	W/H Life Insurance	(1,384)
33	A12	W/H 401k	(8,034)
33	A12	W/H Ombudsment	9,797
33	A12	W/H Pension Loan	(23,787)
33	A12	W/H Other	37,624
33	A12	W/H Employee Contributions	8,742
33	A12	W/H Employee Emergency Fund Clearing	(1,053)
33	A12	Employee Emergency Fund Clearing	5,136
33	A12	Pharmacy Clearing Account	38,068
33	A12	Accrued Accounting Fees	12,171
33	A12	A/R Refunds	6,020
33	A12	Unclaimed Property Payable	8,054
33	A12	Payroll Cash Clearing	45,495
33	A12	Resident Fund	94,493
33	A12	Other Current Liabilities	9,013
33	A12	Accrued Bond Interest	177,721
33	A12	Due To Third Party Reimburse Agencies	120,726
33	A12	Third Party Reserve-Medicaid	500,000
33	A12	Other Non-Current Liabilities	8,618
33	A12	Deferred Revenue - Nelson Hall	317,979
33	A12	HNDR Self Insurance	1,363,307
Total Other Current Liabilities (Itemize)			1,363,307

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

Page Ref	Line Ref	Description	\$
34	B4	Annuities Payable	5,453
Total Other Current Liabilities (Itemize)			5,453

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	7,631,588
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 _____ Accum. Depreciation _____ Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	385,051
See Schedule				385,051
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	385,051
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	8,016,639

* 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
Elim Park Baptist Home, Inc.		666c	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	472,496
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>)				\$	658,191
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	100,389
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,363,397

See Schedule				1,363,397	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,594,473

* 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 Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,594,473	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					\$ 2,919,319
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$ 5,165,886
Name and Address of Lender		Amount	Loan Date		
Intercompany Transfers		5,165,886			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 5,453

See Schedule					5,453
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 8,090,658
C. Total All Liabilities (Lines A-13 + B-5)					\$ 10,685,131

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(6,889,933)
6. Gain or Loss for Period			\$	4,221,441
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	(2,668,492)
C. Total Reserves and Net Worth			\$	(2,668,492)
D. Total Liabilities, Reserves, and Net Worth			\$	8,016,639

**Elim Park Baptist Home, Inc.
Medicaid Provider #6668 & 1500H
FYE 9/30/23**

Page 35, Line 7 "Net Worth"

***** AUDITED FINANCIALS *****						COST REPORT	
***** Unrestricted *****		***** Temporarily Restricted *****			Permanently Restricted	Cost Report Reclasses	TOTAL
Elim Park Baptist Home Fund	Endowment Fund (Transferred To Foundation)	Elim Park Baptist Home Fund	Endowment Fund (Transferred To Foundation)	Mary Melby Fund	Endowment Fund (Transferred To Foundation)		
Total Revenues	15,337,568	53,062		15,831	0	28,799 b	15,435,260 a
Total Expenses	(14,631,557)	0		0	0	(28,799) b	(14,660,356)
Income(Loss)-Operations	706,011	0	53,062	0	15,831	0	774,904
Unrealized Gain (Loss)	3,352,559	0	61,457	0	32,521	0	3,446,537 a
Change In Net Assets	4,058,570	0	114,519	0	48,352	0	4,221,441
Net Assets-Beginning	(7,455,491)	0	164,371	0	401,187	0	(6,889,933)
Net Assets-Ending	(3,396,921)	0	278,890	0	449,539	0	(2,668,492)

Sum of "a" = \$18,881,797

NOTE: Source of this schedule is the Audited Financial Statements for the year ended September 30, 2023.

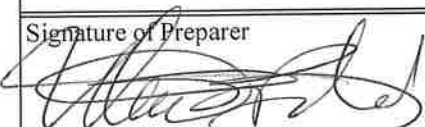
a. Page 36 Line B. Total Revenue \$18,881,797 (consisting of Operating Revenue of \$15,435,260 plus unrealized gain of \$3,446,537).

b. See various reclassifying entries throughout Medicaid report

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2023	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2022		\$	(6,889,933)
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)		\$	18,881,797
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)		\$	14,660,356
D.	Net Income or Deficit		\$	4,221,441
E.	Balance		\$	(2,668,492)
F.	Additions			
	1. Additional Capital Contributed (<i>itemize</i>)			
	2. Other (<i>itemize</i>)			
F-3.	Total Additions		\$	
G.	Deductions			
	1. Drawings of Owners/Operators/Partners (<i>Specify</i>)		\$	
	Name and Address (<i>No., City, State, Zip</i>)	Title	Amount	
	2. Other Withdrawings (<i>Specify</i>)		\$	
	Purpose	Amount		
	3. Total Deductions		\$	
H.	Balance at End of Period 09/30/23		\$	(2,668,492)

I. Preparer's/Reviewer's Certification

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<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 2/15/24		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9680		
Contacted Person Regarding Additional Information Needed Regarding This Report James J Papierz		Phone Number 203-272-3547		
Contact Email Address jpapierz@elimpark.org				



ACCOUNTANTS' CONSULTING REPORT

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

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

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

MARCUM LLP

New Haven, CT
February 15, 2024



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

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

Facility Name Elim Park Baptist Home, Inc.

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

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 22b agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: 173970 - The Elim Park Baptist Home, Inc.
 Engagement: Medicaid - The Elim Park Baptist Home, Inc.
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
1.0000.2140	Accrued Pension	(9,518.00)			(9,518.00)	0.00
1.0000.2930HHS	Deferred Income - HHS Funds	0.00			0.00	(64,524.00)
1.0000.2930PPP	PPP Loan Reserve	0.00			0.00	(350,000.00)
1.0000.5899HHS	Misc. Income - HHS PRF	0.00			0.00	(281,304.00)
1.8300.6450MM	MM Investment Fees	2,995.00			2,995.00	2,564.00
1000-10	Cash Operating Key Bank	232,234.00			232,234.00	63,092.00
1000-20	Cash Operating Key Bank	0.00			0.00	(234,642.00)
1002-10	EPP Entrance Fee- Key Bank	0.00			0.00	2,500.00
1002-20	EPP Entrance Fee- Key Bank	0.00			0.00	1,908,531.00
1004-20	EPP Deposit Acct- Key Bank	0.00			0.00	133,433.00
1012-10	EPP Deposit Acct- Ion Bank	0.00			0.00	402,697.00
1012-20	EPP Deposit Acct- Ion Bank	0.00			0.00	689.00
1014-10	Accounts Receivable Operating	2,128,172.00			2,128,172.00	0.00
1015-10	EPP Entrance Fee- Ion Bank	(442,333.00)			(442,333.00)	0.00
1020-10	Cash Payroll	0.00			0.00	1,005.00
1030-10	Petty Cash	309.00			309.00	300.00
1030-20	Petty Cash	0.00			0.00	(9.00)
1035-10	Resident Trust Petty Cash	631.00			631.00	500.00
1040-10	Resident Fund	45,495.00			45,495.00	54,351.00
1045-10	Resident Payee Account	0.00			0.00	863.00
1060-10	Cash Donated Restricted	53,378.00			53,378.00	69,919.00
1061-10	Cash Donated Restricted	0.00			0.00	2,884.00
1062-10	EPP Cash Donated Restricted	(447.00)			(447.00)	0.00
1062-20	EPP Cash Donated Restricted	0.00			0.00	60,243.00
1065-20	EPP Cash Capital Projects	0.00			0.00	126.00
1072-20	EPP Tenant Security	0.00			0.00	8,135.00
1075-10	PCC Cash Clearing Operating	0.00			0.00	38,751.00
1075-20	PCC Cash Clearing Operating	0.00			0.00	(38,751.00)
1083-10	EPF Cash Foundation	0.00			0.00	353.00
1083-30	EPF Cash Foundation	0.00			0.00	73,135.00
1090-10	Cash Portion-Investments	58,962.00			58,962.00	40,237.00
1090-20	Cash Portion-Investments	0.00			0.00	2,381,883.00
1090-30	Cash Portion-Investments	0.00			0.00	798.00
1210-10	Resident Benevolent Fund Cash	0.00			0.00	60.00
1210-20	Resident Benevolent Fund Cash	0.00			0.00	718,123.00
1220-10	MARY MELBY FUND Cash	410,841.00			410,841.00	357,309.00
1221-10	Mary Melby Fund Clearing	(825.00)			(825.00)	0.00
1250-20	Investment	0.00			0.00	2,308,100.00
1260-30	EPLF Endowment Fund Investment	0.00			0.00	2,387,025.00
1261-20	Fidelity Investment - EPP	0.00			0.00	17,186,674.00
1265-30	EPLF Allowance Valuation Endowment	0.00			0.00	95,669.00
1270-10	Restricted Gift Annuity	(147,839.00)			(147,839.00)	(129,114.00)
1270-30	Restricted Gift Annuity	0.00			0.00	1,057,048.00
1275-10	Allowance For Valuation Gift Annuity	105,674.00			105,674.00	44,217.00
1400-10	A/R	1,256,213.00			1,256,213.00	1,236,638.00
1400-20	A/R	0.00			0.00	247,813.00
1410-10	A/R- Allowance For Bad Debt	(283,973.00)			(283,973.00)	(224,503.00)
1410-20	A/R- Allowance For Bad Debt	0.00			0.00	(15,000.00)
1481-10	A/R - EPP - Rental Property	(9,875.00)			(9,875.00)	0.00
1490-20	EPP Contract Receivable	0.00			0.00	2,097,415.00
1700-10	Prepaid Insurance	65,428.00			65,428.00	84,345.00
1700-20	Prepaid Insurance	0.00			0.00	99,145.00
1720-10	Prepaid Services	51,118.00			51,118.00	68,843.00
1720-20	Prepaid Services	0.00			0.00	80,884.00
1720-30	Prepaid Services	0.00			0.00	(462.00)
1730-10	Prepaid Water/Sewer	3,854.00			3,854.00	510.00
1730-20	Prepaid Water/Sewer	0.00			0.00	13,533.00
1740-10	Prepaid Dues	3,859.00			3,859.00	11,898.00
1740-20	Prepaid Dues	0.00			0.00	9,826.00
1790-20	Other Current Assets	0.00			0.00	5,757.00
1800-10	Land	123,173.00			123,173.00	123,173.00
1800-20	Land	0.00			0.00	834,950.00
1805-10	Land Improvements	772,744.00			772,744.00	769,533.00
1805-20	Land Improvements	0.00			0.00	1,763,828.00
1810-10	Buildings	14,301,538.00			14,301,538.00	14,273,518.00
1810-20	Buildings	0.00			0.00	78,857,152.00
1812-20	EPP Administrator's House	0.00			0.00	272,776.00
1816-20	218 Cook Hill Road	0.00			0.00	199,979.00
1820-10	Equipment	5,000,458.00		2,412.00	5,002,870.00	4,822,171.00
			RJE - 11	2,412.00		
1820-20	Equipment	0.00			0.00	11,746,086.00
1822-10	Equipment - Non Movable	1,837,761.00		6,281.00	1,844,042.00	1,605,271.00
			RJE - 11	6,281.00		
1830-10	Vehicle	158,306.00			158,306.00	158,306.00
1830-20	Vehicle	0.00			0.00	229,793.00
1850-10	Accum Amort Of Land Improv	(617,313.00)		408.00	(616,905.00)	(594,448.00)
			RJE - 11	408.00		
1850-20	Accum Amort Of Land Improv	0.00			0.00	(1,264,191.00)
1860-10	Accum. Dep. Buildings	(12,198,047.00)			(12,198,047.00)	(12,003,129.00)
1860-20	Accum. Dep. Buildings	0.00			0.00	(43,033,748.00)
1862-20	EPP Accum. Dep. Admin House	0.00			0.00	(254,366.00)
1866-20	Accum. Dep. 218 Cook Hill Road	0.00			0.00	(84,686.00)
1870-10	Accum. Dep. Equipment	(4,102,266.00)		4,743.00	(4,097,523.00)	(3,981,516.00)
			RJE - 11	4,743.00		
1870-20	Accum. Dep. Equipment	0.00			0.00	(5,901,903.00)
1872-10	Accum. Dep. Non Movable Equipment	(1,148,694.00)		(3,676.00)	(1,152,370.00)	(1,070,824.00)
			RJE - 11	(3,676.00)		
1880-10	Accum. Dep. Vehicles	(158,306.00)			(158,306.00)	(150,743.00)
1880-20	Accum. Dep. Vehicles	0.00			0.00	(189,955.00)
1899-10	Construction In Process	488,632.00			488,632.00	397,098.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
1899-20	Construction In Process	0.00			0.00	2,925,095.00
1900-20	EPP Deferred Market	0.00			0.00	447,206.00
1910-20	EPP Amort Deferred Market	0.00			0.00	(447,206.00)
1920-20	EPP Cost Of Issuance (FNB)	0.00			0.00	302,011.00
1922-20	Amortization Of COI (FNB)	0.00			0.00	(302,011.00)
1950-30	A/R- Capital Campaign Pledges	0.00			0.00	3,666.00
1984-10	Deposit - Non Current	17,200.00			17,200.00	16,000.00
1984-20	Deposit - Non Current	0.00			0.00	16,000.00
1988-30	Other Assets	0.00			0.00	6,522.00
1990-10	Inter Co. Transfer	(59,324.00)			(59,324.00)	(66,685.00)
1990-20	Inter Co. Transfer	0.00			0.00	9,385,130.00
1995-10	Due To/From	50,628,027.00		(3,370.00)	50,625,657.00	21,090,378.00
			RJE - 13	(3,370.00)		
1995-20	Due To/From	0.00			0.00	19,839,712.00
1995-30	Due To/From	0.00			0.00	505,475.00
1995-E-100	Due To/From	49,894.00			49,894.00	0.00
1999-10	Clearing Account - Fixed Assets	409.00			409.00	409.00
2.0000.1098	EPP Escrow Trust	0.00			0.00	143,779.00
2.8300.6450EPP	EPP Unrestricted Investment Fees	0.00			0.00	16,864.00
2.8300.6450RBF	RBF Investment Fees	0.00			0.00	5,094.00
2000-10	Accounts Payable	(292,181.00)			(292,181.00)	(230,160.00)
2000-20	Accounts Payable	0.00			0.00	(938,326.00)
2005-10	Accrued Accounts Payable	(180,315.00)			(180,315.00)	(41,171.00)
2005-20	Accrued Accounts Payable	0.00			0.00	(2,128.00)
2010-10	W/H FICA Medicare	(5,059.00)			(5,059.00)	(4,214.00)
2015-10	W/H FICA Social Security	(9,786.00)			(9,786.00)	(12,383.00)
2020-10	W/H State Tax	(10,689.00)			(10,689.00)	(12,805.00)
2025-10	W/H Federal Tax	(37,198.00)			(37,198.00)	(28,938.00)
2030-10	W/H Life Insurance	1,384.00			1,384.00	(37,333.00)
2035-10	W/H 401k	8,034.00			8,034.00	(30,092.00)
2040-10	W/H Garnishment	(9,797.00)			(9,797.00)	(9,602.00)
2045-10	W/H Pension Loan	25,787.00			25,787.00	25,510.00
2050-10	W/H Other	(37,624.00)			(37,624.00)	48,555.00
2050-20	W/H Other	0.00			0.00	7,541.00
2051-10	W/H Employee Contributions	(8,742.00)			(8,742.00)	(5,687.00)
2054-10	Credit Card Clearing Account	0.00			0.00	(42,379.00)
2055-10	Employee Emergency Fund Clearing	1,055.00			1,055.00	0.00
2056-10	Pharmacy Clearing Account	(5,136.00)			(5,136.00)	11,480.00
2060-10	Accrued Accounting Fees	(38,068.00)			(38,068.00)	(45,922.00)
2060-20	Accrued Accounting Fees	0.00			0.00	(36,748.00)
2070-10	A/R Refunds	(12,171.00)			(12,171.00)	(11,947.00)
2070-20	A/R Refunds	0.00			0.00	11,685.00
2073-10	Unclaimed Property Payable	(6,020.00)			(6,020.00)	0.00
2075-10	Payroll Cash Clearing	(8,054.00)			(8,054.00)	(110,369.00)
2080-20	Accrued Other	0.00			0.00	(53,886.00)
2090-10	Resident Fund	(45,495.00)			(45,495.00)	(54,351.00)
2110-10	ER Medicare FICA	(142.00)			(142.00)	(1,174.00)
2110-20	ER Medicare FICA	0.00			0.00	(1,824.00)
2110-30	ER Medicare FICA	0.00			0.00	(457.00)
2115-10	ER Soc Sec FICA	(1,037.00)			(1,037.00)	(4,563.00)
2115-20	ER Soc Sec FICA	0.00			0.00	(7,676.00)
2115-30	ER Soc Sec FICA	0.00			0.00	(1,956.00)
2118-10	Accrued Payroll Taxes	(2,208.00)			(2,208.00)	(11,711.00)
2118-20	Accrued Payroll Taxes	0.00			0.00	(11,850.00)
2120-10	Accrued Payroll	(200,657.00)			(200,657.00)	(47,492.00)
2120-20	Accrued Payroll	0.00			0.00	(172,225.00)
2130-10	Accrued Vac/Sick/Holiday	(448,016.00)			(448,016.00)	(452,527.00)
2130-20	Accrued Vac/Sick/Holiday	0.00			0.00	(407,752.00)
2135-10	Accrued TaxesVac/Sick/Hol	(34,270.00)			(34,270.00)	(34,615.00)
2135-20	Accrued TaxesVac/Sick/Hol	0.00			0.00	(30,755.00)
2180-10	Other Current Liabilities	(84,325.00)			(84,325.00)	(64,588.00)
			RJE - 11	(10,168.00)	(10,168.00)	
2180-20	Other Current Liabilities	0.00			0.00	(520,800.00)
2200-10	Accrued Bond Interest	(9,013.00)			(9,013.00)	(6,235.00)
2200-20	Accrued Bond Interest	0.00			0.00	(28,402.00)
2300-20	Current Portion Of Long-Term Debt	0.00			0.00	(12,987.00)
2500-10	Due To Third Party Reimburse Agencies	(177,721.00)			(177,721.00)	(253,065.00)
2650-10	Annuitiies Payable	(5,453.00)			(5,453.00)	(26,498.00)
2650-30	Annuitiies Payable	0.00			0.00	(388,161.00)
2730-10	Loan Payable (FNB-Tax Exempt)	(2,919,319.00)			(2,919,319.00)	(2,019,319.00)
2730-20	Loan Payable (FNB-Tax Exempt)	0.00			0.00	(9,199,121.00)
2800-20	EPP Non Refundable Ent. Fee	0.00			0.00	(118,374,768.00)
2810-20	EPP Refundable Entrance Fee	0.00			0.00	(19,303,966.00)
2830-20	EPP Amortization Non Refundable	0.00			0.00	85,403,900.00
2840-20	EPP Application Deposits	0.00			0.00	(313,000.00)
2910-10	Third Party Reserve-Medicare	(120,726.00)			(120,726.00)	(120,726.00)
2920-20	Tenant Security Held	0.00			0.00	(8,135.00)
2930-10	Other Non-Current Liabilities	(500,000.00)			(500,000.00)	0.00
2940-20	Deferred Liability	0.00			0.00	(460,144.00)
2941-10	Deferred Revenue - Nelson Hall	(8,618.00)			(8,618.00)	0.00
2990-10	Intercompany Transfers	(9,386,399.00)			(9,386,399.00)	(9,386,399.00)
2990-20	Intercompany Transfers	0.00			0.00	2,002,377.00
2990-30	Intercompany Transfers	0.00			0.00	(1,389,614.00)
2995-10	Due To/From	(46,351,908.00)			(46,351,908.00)	(20,598,922.00)
2995-20	Due To/From	0.00			0.00	(20,284,494.00)
2995-30	Due To/From	0.00			0.00	(1,096,957.00)
2995-E-100	Due To/From	(43,806.00)			(43,806.00)	0.00
3000-10	Retained Earnings	7,455,491.00			7,455,491.00	8,881,147.00
3000-20	Retained Earnings	0.00			0.00	(17,824,960.00)
3000-30	Retained Earnings	0.00			0.00	(1,049,000.00)
3020-10	Temporarily Restricted Net Assets	(164,371.00)			(164,371.00)	(397,680.00)
3020-20	Temporarily Restricted Net Assets	0.00			0.00	(401,275.00)
3020-30	Temporarily Restricted Net Assets	0.00			0.00	(495,396.00)
3030-20	Resident Benevolent Net Assets	0.00			0.00	(835,819.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
		(401,187.00)			(401,187.00)	(457,184.00)
3035-10	Mary Melby Net Assets	0.00			0.00	(54,003.00)
3080-30	EPF Permanently Restricted Net Assets	(2,560,320.00)			(2,560,320.00)	(2,212,463.00)
4000-10-11	Room And Board-Medicare A	(2,276,016.00)			(2,276,016.00)	(1,698,580.00)
4000-15-11	Room And Board-Managed Medicare	(272,344.00)			(272,344.00)	(347,802.00)
4000-20-11	Room And Board-Managed Care	(425,465.00)			(425,465.00)	(254,340.00)
4000-25-11	Room And Board-Hospice	0.00			0.00	(19,067.00)
4000-30-10	Room And Board-Medicaid Cert	(6,237,360.00)			(6,237,360.00)	(7,662,140.00)
4000-30-11	Room And Board-Medicaid Cert	(583,694.00)			(583,694.00)	(669,220.00)
4000-35-11	Room And Board-Routine Hospice (Medicaid)	(139,525.00)			(139,525.00)	28,050.00
4000-40-11	Room And Board-Medicaid Pending	(3,926,050.00)			(3,926,050.00)	(2,165,810.00)
4000-45-11	Room And Board-Private	(90,100.00)			(90,100.00)	(120,147.00)
4000-45-12	Room And Board-Private	0.00			0.00	(1,939,632.00)
4000-45-21	Room And Board-Private	0.00			0.00	(819,045.00)
4000-45-22	Room And Board-Private	0.00			0.00	(1,558,163.00)
4000-45-23	Room And Board-Private	0.00			0.00	(1,239,397.00)
4000-45-24	Room And Board-Private	0.00			0.00	(1,710,078.00)
4000-45-25	Room And Board-Private	0.00			0.00	(1,645,854.00)
4000-45-26	Room And Board-Private	0.00			0.00	(2,006,855.00)
4000-45-27	Room And Board-Private	(1,829,725.00)			(1,829,725.00)	(2,047,575.00)
4000-65-12	Room And Board-RCH Medicaid	(353,274.00)			(353,274.00)	(320,524.00)
4001-10-11	Add: Contractual Adjustment-Medicare A	194,188.00			194,188.00	90,760.00
4001-15-11	Add: Contractual Adjustment-Managed Medicare	0.00			0.00	1,108.00
4001-45-11	Add: Contractual Adjustment-Private	795,468.00			795,468.00	860,857.00
4002-10-11	Less: Contractual Adjustment-Medicare A	588,379.00			588,379.00	579,921.00
4002-15-11	Less: Contractual Adjustment-Managed Medicare	(11,096.00)			(11,096.00)	0.00
4002-20-10	Less: Contractual Adjustment-Managed Care	358,371.00			358,371.00	330,782.00
4002-20-11	Less: Contractual Adjustment-Managed Care	(10.00)			(10.00)	141.00
4002-25-11	Less: Contractual Adjustment-Hospice	2,853,887.00			2,853,887.00	3,525,616.00
4002-30-11	Less: Contractual Adjustment-Medicaid Cert	260,440.00			260,440.00	395,001.00
4002-35-11	Less: Contractual Adjustment-Routine Hospice (Medicaid)	63,044.00			63,044.00	38,381.00
4002-40-11	Less: Contractual Adjustment-Medicaid Pending	(1.00)			(1.00)	(64,037.00)
4002-45-12	Less: Contractual Adjustment-Private	11,096.00			11,096.00	0.00
4002-55-10	Less: Contractual Adjustment-Commercial	30,016.00			30,016.00	12,105.00
4002-55-11	Less: Contractual Adjustment-Commercial	252,462.00			252,462.00	286,386.00
4002-65-12	Less: Contractual Adjustment-RCH Medicaid	166,410.00			166,410.00	0.00
4003-30-10	Prior Year-Medicaid Cert	7,270.00			7,270.00	(2,200.00)
4005-30-11	Room Reservation-Medicaid Cert	(70,210.00)			(70,210.00)	(34,250.00)
4005-45-11	Room Reservation-Private	0.00			0.00	(7,675.00)
4005-45-12	Room Reservation-Private	(106,790.00)			(106,790.00)	(90,710.00)
4005-65-12	Room Reservation-RCH Medicaid	80,901.00			80,901.00	19,697.00
4006-10-11	Less: Various Discounts-Medicare A	(141,891.00)			(141,891.00)	(146,739.00)
4025-10-11	Pharmacy-Medicare A	(92,606.00)			(92,606.00)	(68,795.00)
4025-15-11	Pharmacy-Managed Medicare	(69,752.00)			(69,752.00)	(33,176.00)
4025-20-11	Pharmacy-Managed Care	10.00			10.00	(141.00)
4025-25-11	Pharmacy-Hospice	(8,386.00)			(8,386.00)	(5,162.00)
4025-30-11	Pharmacy-Medicaid Cert	30.00			30.00	0.00
4025-6100-10	Pharmacy-Nursing-Short Term	(3,587.00)			(3,587.00)	(3,469.00)
4030-10-11	Oxygen-Medicare A	(2,529.00)			(2,529.00)	(1,328.00)
4030-15-11	Oxygen-Managed Medicare	(1,140.00)			(1,140.00)	(1,022.00)
4030-20-11	Oxygen-Managed Care	(3,159.00)			(3,159.00)	(3,655.00)
4030-30-11	Oxygen-Medicaid Cert	0.00			0.00	37.00
4030-40-11	Oxygen-Medicaid Pending	71.00			71.00	0.00
4030-45-11	Oxygen-Private	(279,181.00)			(279,181.00)	(285,339.00)
4040-6600-10-11	Physical Therapy-Therapy-Medicare A	(277,642.00)			(277,642.00)	(319,367.00)
4045-6600-10-11	Occupational Therapy-Therapy-Medicare A	40.00			40.00	0.00
4045-6700-10	Occupational Therapy-Pharmacy	(64,416.00)			(64,416.00)	(66,753.00)
4050-6600-10-11	Speech Therapy-Therapy-Medicare A	(21.00)			(21.00)	0.00
4060-10-11	IV Therapy-Medicare A	(168.00)			(168.00)	(39.00)
4060-15-11	IV Therapy-Managed Medicare	(66.00)			(66.00)	39.00
4060-20-11	IV Therapy-Managed Care	(180.00)			(180.00)	0.00
4060-30-11	IV Therapy-Medicaid Cert	(20,377.00)			(20,377.00)	(25,501.00)
4070-10-11	Lab-Medicare A	(7,284.00)			(7,284.00)	(1,846.00)
4070-15-11	Lab-Managed Medicare	(14,286.00)			(14,286.00)	(15,193.00)
4070-20-11	Lab-Managed Care	(2,245.00)			(2,245.00)	(2,870.00)
4070-30-11	Lab-Medicaid Cert	(75.00)			(75.00)	0.00
4070-40-11	Lab-Medicaid Pending	0.00			0.00	19.00
4070-45-11	Lab-Private	(8,353.00)			(8,353.00)	(13,669.00)
4075-10-11	Radiology-Medicare A	(5,765.00)			(5,765.00)	(5,955.00)
4075-15-11	Radiology-Managed Medicare	(2,832.00)			(2,832.00)	(2,831.00)
4075-20-11	Radiology-Managed Care	(100.00)			(100.00)	0.00
4085-15-11	Other Ancillaries-Managed Medicare	0.00			0.00	(19,793.00)
4090-10-10	Less: Contract Adj- Med B In House/Out pt-Medicare A	0.00			0.00	(15,018.00)
4090-15-10	Less: Contract Adj- Med B In House/Out pt-Managed Medicare	0.00			0.00	(72,747.00)
4090-20-10	Less: Contract Adj- Med B In House/Out pt-Managed Care	0.00			0.00	4,766.00
4090-25-10	Less: Contract Adj- Med B In House/Out pt-Hospice	0.00			0.00	(258,039.00)
4090-30-10	Less: Contract Adj- Med B In House/Out pt-Medicaid Cert	0.00			0.00	(728.00)
4090-40-10	Less: Contract Adj- Med B In House/Out pt-Medicaid Pending	0.00			0.00	(69,272.00)
4090-45-10	Less: Contract Adj- Med B In House/Out pt-Private	0.00			0.00	(303.00)
4090-60-10	Less: Contract Adj- Med B In House/Out pt-Med B-In house	(220,837.00)			(220,837.00)	(163,554.00)
4140-6600-15-11	Physical Therapy - Managed Medicare-Therapy-Managed Medicare	(214,237.00)			(214,237.00)	(177,195.00)
4145-6600-15-11	Occupational Therapy - Managed Medicare-Therapy-Managed Medicare	(31,945.00)			(31,945.00)	(28,275.00)
4150-6600-15-11	Speech Therapy - Managed Medicare-Therapy-Managed Medicare	22,985.00			22,985.00	0.00
4240-20-10	Physical Therapy- Managed Care-Managed Care	(115,670.00)			(115,670.00)	(105,313.00)
4240-6600-20-11	Physical Therapy- Managed Care-Therapy-Managed Care	30,746.00			30,746.00	0.00
4245-20-10	Occupational Therapy- Managed Care--Managed Care	(115,344.00)			(115,344.00)	(124,577.00)
4245-6600-20-11	Occupational Therapy- Managed Care-Therapy-Managed Care	12,912.00			12,912.00	0.00
4250-20-10	Speech Therapy- Managed Care--Managed Care	(29,251.00)			(29,251.00)	(19,531.00)
4250-6600-20-11	Speech Therapy- Managed Care-Therapy-Managed Care	24.00			24.00	0.00
4440-6200-10	Physical Therapy- Medicaid-Nursing-Long Term	(13,674.00)			(13,674.00)	(2,533.00)
4440-6600-30-11	Physical Therapy- Medicaid-Therapy-Medicaid Cert	(17,607.00)			(17,607.00)	(3,247.00)
4445-6600-30-11	Occupational Therapy- Medicaid-Therapy-Medicaid Cert	(7,076.00)			(7,076.00)	(372.00)
4450-6600-30-11	Speech Therapy- Medicaid-Therapy-Medicaid Cert	(42,537.00)			(42,537.00)	(21,244.00)
4740-6600-45-11	Physical Therapy- Private-Therapy-Private	(4,943.00)			(4,943.00)	38.00
4745-6600-45-11	Occupational Therapy- Private-Therapy-Private					

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
4750-6600-45-11	Speech Therapy- Private-Therapy-Private	(1,303.00)			(1,303.00)	(337.00)
5240-6600-60-11	Physical Therapy- Med B In House-Therapy-Med B-In house	(50,471.00)			(50,471.00)	(63,311.00)
5245-6600-60-11	Occupational Therapy- Med B In House-Therapy-Med B-In house	(53,155.00)			(53,155.00)	(80,873.00)
5250-6600-60-11	Speech Therapy- Med B In House-Therapy-Med B-In house	(18,774.00)			(18,774.00)	(23,133.00)
5290-6600-60-11	Less: Contractual Adjustment- Med B In House-Therapy-Med B-In house	24,443.00			24,443.00	36,516.00
5340-6600-70-11	Physical Therapy- Med B Outpatient-Therapy-Med B-outpatient	(110,170.00)			(110,170.00)	(106,913.00)
5345-6600-70-11	Occupational Therapy- Med B Outpatient-Therapy-Med B-outpatient	(3,992.00)			(3,992.00)	(12,934.00)
5350-6600-70-11	Speech Therapy- Med B Outpatient-Therapy-Med B-outpatient	(335.00)			(335.00)	0.00
5390-6600-70-11	Less: Contractual Adjustment- Med B Outpl-Therapy-Med B-outpatient	23,329.00			23,329.00	39,635.00
5440-55-10	Physical Therapy- Commercial OP-Commercial	(22,985.00)			(22,985.00)	0.00
5440-6600-55-11	Physical Therapy- Commercial OP-Commercial	(26,317.00)			(26,317.00)	(36,356.00)
5445-55-10	Occupational Therapy- Commercial OP-Commercial	(30,746.00)			(30,746.00)	0.00
5445-6600-55-11	Occupational Therapy- Commercial OP-Commercial	(1,312.00)			(1,312.00)	(1,608.00)
5450-55-10	Speech Therapy- Commercial OP-Commercial	(12,912.00)			(12,912.00)	0.00
5450-6600-55-11	Speech Therapy- Commercial OP-Commercial	(654.00)			(654.00)	0.00
5650-45-20	EPP Misc. Credits-Private	0.00			0.00	1,011,997.00
5660-10	Garage/Parking Fees	(1,952.00)			(1,952.00)	(1,079.00)
5660-20	Garage/Parking Fees	0.00			0.00	(1,298.00)
5660-48-20	Garage/Parking Fees-Other-Resident Related Income	0.00			0.00	(63,444.00)
5660-99-10	Garage/Parking Fees-Other-Non-Resident Income	0.00			0.00	(1,060.00)
5695-20	EPP Non-Refundable Ent. Fee	0.00			0.00	(1,747,482.00)
5695-46-20	EPP Non-Refundable Ent. Fee-Non-Refundable Efee	0.00			0.00	(4,085,887.00)
5700-6500-20	EPP - ALSA RN - Visits-ALSA	0.00			0.00	(6,882.00)
5700-6500-47-20	EPP - ALSA RN - Visits-ALSA	0.00			0.00	(140,522.00)
5710-6500-20	EPP-ALSA RN- Plans-ALSA	0.00			0.00	(600.00)
5710-6500-47-20	EPP-ALSA RN- Plans-ALSA-ALSA	0.00			0.00	(11,280.00)
5730-6500-20	EPP ALSA- Aides-ALSA	0.00			0.00	(56,844.00)
5730-6500-47-20	EPP ALSA- Aides-ALSA-ALSA	0.00			0.00	(1,109,639.00)
5740-6500-20	EPP- ALSA- Homemakers-ALSA	0.00			0.00	(78.00)
5740-6500-47-20	EPP- ALSA- Homemakers-ALSA-ALSA	0.00			0.00	(29,144.00)
5800-7823-48-20	EPP Additional Meals-Conservatory-Other-Resident Related Income	0.00			0.00	(23,659.00)
5805-7821-20	Guest Meals-Bistro-	0.00			0.00	(1,833.00)
5808-7800-10	Restaurant Revenue-Dietary-	0.00			0.00	(90.00)
5808-7821-20	Restaurant Revenue-Bistro	0.00			0.00	(28,294.00)
5808-7821-48-20	Restaurant Revenue-Bistro-Other-Resident Related Income	0.00			0.00	(23,229.00)
5808-7822-20	Restaurant Revenue-Bakery	0.00			0.00	(34,135.00)
5808-7822-48-20	Restaurant Revenue-Bakery-Other-Resident Related Income	0.00			0.00	(31,485.00)
5808-7822-E-200	Restaurant Revenue-Bakery-	0.00			0.00	(354.00)
5808-7823-20	Restaurant Revenue-Conservatory-	0.00			0.00	8.00
5808-7823-48-20	Restaurant Revenue-Conservatory-Other-Resident Related Income	0.00			0.00	(1,746.00)
5808-7824-20	Restaurant Revenue-Market-	0.00			0.00	(13,294.00)
5808-7824-48-20	Restaurant Revenue-Market-Other-Resident Related Income	0.00			0.00	(93,899.00)
5808-7825-48-20	Restaurant Revenue-Catering-Other-Resident Related Income	0.00			0.00	(47.00)
5810-20	EPP Renovations Revenue	0.00			0.00	(5,000.00)
5810-48-20	EPP Renovations Revenue-Other-Resident Related Income	0.00			0.00	(15,310.00)
5810-E-200	EPP Renovations Revenue-	0.00			0.00	160.00
5815-48-20	EPP Guest Room Revenue-Other-Resident Related Income	0.00			0.00	(12,590.00)
5815-E-200	EPP Guest Room Revenue-	0.00			0.00	(160.00)
5820-10	Rental Income	(12,043.00)			(12,043.00)	(12,954.00)
5820-20	Rental Income	0.00			0.00	(7,218.00)
5820-99-10	Rental Income-Other-Non-Resident Income	0.00			0.00	(12,516.00)
5820-99-20	Rental Income-Other-Non-Resident Income	0.00			0.00	(83,557.00)
5820-E-200	Rental Income-	0.00			0.00	354.00
5825-48-10	Telephone-Other-Resident Related Income	0.00			0.00	(3,372.00)
5825-48-20	Telephone-Other-Resident Related Income	0.00			0.00	(73,108.00)
5830-48-10	Cable TV-Other-Resident Related Income	(120.00)			(120.00)	(8,119.00)
5830-48-20	Cable TV-Other-Resident Related Income	0.00			0.00	(88,285.00)
5831-11	Technology Fee	(18,388.00)			(18,388.00)	0.00
5835-48-20	Transportation-Other-Resident Related Income	0.00			0.00	(3,492.00)
5850-20	EPP Wellness Center Revenue	0.00			0.00	(2,348.00)
5850-8600-20	EPP Wellness Center Revenue-Wellness	0.00			0.00	(1,397.00)
5850-8600-99-20	EPP Wellness Center Revenue-Wellness-Other-Non-Resident Income	0.00			0.00	(13,279.00)
5860-8500-20	EPP Nelson Hall Event Ticket Revenue-Nelson Hall	0.00			0.00	846.00
5860-8500-48-20	EPP Nelson Hall Event Ticket Revenue-Nelson Hall-Other-Resident Related Income	0.00			0.00	(197,741.00)
5860-8500-E-200	EPP Nelson Hall Event Ticket Revenue-Nelson Hall-	0.00			0.00	(1,175.00)
5862-7800-10	EPP Vending Machines-Dietary-	0.00			0.00	93.00
5862-7822-20	EPP Vending Machines-Bakery-	0.00			0.00	(191.00)
5862-7823-99-20	EPP Vending Machines-Conservatory-Other-Non-Resident Income	0.00			0.00	(363.00)
5890-99-20	Loss/Gain On Disposal Of Equip-Other-Non-Resident Income	0.00			0.00	(12,005.00)
5899-10	Misc. Income	(24,630.00)			(24,630.00)	(2,270.00)
5899-10DSS ARPA	DSS ARPA Funds - SNF	0.00	RJE - 13	3,370.00	0.00	(26,061.00)
5899-20	Misc. Income	0.00			0.00	(10,382.00)
5899-8300-10	Misc. Income-Administration	(4.00)			(4.00)	0.00
5899-99-10	Misc. Income-Other-Non-Resident Income	(81,994.00)			(81,994.00)	216.00
5899-99-20	Misc. Income-Other-Non-Resident Income	0.00			0.00	(26,447.00)
5899-99-30	Misc. Income-Other-Non-Resident Income	0.00			0.00	(300.00)
5900-10	Interest Income Gen Fund	(25,964.00)			(25,964.00)	(6,385.00)
5900-20	Interest Income Gen Fund	0.00			0.00	(147,598.00)
5900-97-10	Interest Income Gen Fund-Interest Income & Realized GN/LS	0.00			0.00	(23,710.00)
5900-97-20	Interest Income Gen Fund-Interest Income & Realized GN/LS	0.00			0.00	(147,721.00)
5900-97-30	Interest Income Gen Fund-Interest Income & Realized GN/LS	0.00			0.00	(6.00)
5900-97-E-200	Interest Income Gen Fund-Interest Income & Realized GN/LS	0.00			0.00	(2.00)
5900-99999999-20	Interest Income Gen Fund-	0.00			0.00	(1.00)
5900-E-200	Interest Income Gen Fund-	0.00			0.00	(22,028.00)
5916-30	EPLF Interest Income Endowment	0.00			0.00	(17,744.00)
5916-97-30	EPLF Interest Income Endowment-Interest Income & Realized GN/LS	(10,652.00)			(10,652.00)	(3,418.00)
5924-10	Interest Income Mary Melby	0.00			0.00	(4,745.00)
5924-97-10	Interest Income Mary Melby-Interest Income & Realized GN/LS	(40,249.00)			(40,249.00)	(15,409.00)
5930-10	Realized Gain/Loss Gift Annuity	0.00			0.00	9,706.00
5930-97-10	Realized Gain/Loss Gift Annuity-Interest Income & Realized GN/LS	0.00			0.00	(4,359.00)
5931-10	Realized Gain/Loss-MM-	0.00			0.00	(4,058.00)
5932-30	EPLF Realized Gain/Loss Webster	0.00			0.00	(150,384.00)
5932-97-30	EPLF Realized Gain/Loss Webster-Interest Income & Realized GN/LS	0.00			0.00	

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
5934-10	Realized Gain/Loss Key Bank	(6,109.00)			(6,109.00)	(100.00)
5934-20	Realized Gain/Loss Key Bank	0.00			0.00	(29,877.00)
5934-97-10	Realized Gain/Loss Key Bank-Interest Income & Realized GN/LS	0.00			0.00	(3,922.00)
5935-20	EPP Realized Gain/Loss-Fidelity-	0.00			0.00	(22,459.00)
5935-97-20	EPP Realized Gain/Loss-Fidelity-Interest Income & Realized GN/LS	0.00			0.00	(58,207.00)
5936-20	Realized Gain/Loss Morgan Stanley-	0.00			0.00	(24,434.00)
5936-97-20	Realized Gain/Loss Morgan Stanley-Interest Income & Realized GN/LS	0.00			0.00	(346,484.00)
5940-10	Unrealized Loss/Gain Gift Annuity	(61,457.00)			(61,457.00)	127,292.00
5940-98-10	Unrealized Loss/Gain Gift Annuity-Unrealized Gain/Loss	0.00			0.00	116,944.00
5942-30	EPLF Unrealized Gain/Loss Webster	0.00			0.00	503,263.00
5942-98-30	EPLF Unrealized Gain/Loss Webster-Unrealized Gain/Loss	0.00			0.00	156,985.00
5944-10	Unrealized Gain/Loss Key Bank	(32,521.00)			(32,521.00)	70,472.00
5944-20	Unrealized Gain/Loss Key Bank	0.00			0.00	3,678,897.00
5944-98-10	Unrealized Gain/Loss Key Bank-Unrealized Gain/Loss	0.00			0.00	13,699.00
5944-98-20	Unrealized Gain/Loss Key Bank-Unrealized Gain/Loss	0.00			0.00	1,120,715.00
5949-10	Unrealized Gain/Loss-SWAP Value-	0.00			0.00	(36,036.00)
5949-20	Unrealized Gain/Loss-SWAP Value-	0.00			0.00	(164,166.00)
5950-30	Unrestricted Donations	0.00			0.00	(91,334.00)
5950-96-10	Unrestricted Donations-Donations	0.00			0.00	(2,053.00)
5950-96-20	Unrestricted Donations-Donations	0.00			0.00	(85,081.00)
5950-96-30	Unrestricted Donations-Donations	0.00			0.00	(11,413.00)
5950-96-E-300	Unrestricted Donations-Donations	0.00			0.00	(25,309.00)
5950-E-300	Unrestricted Donations-	0.00			0.00	(103.00)
5955-10	Gift Annuity Donations	(12,513.00)			(12,513.00)	(5,224.00)
5955-20	Gift Annuity Donations-	0.00			0.00	(42,585.00)
5955-30	Gift Annuity Donations	0.00			0.00	(22,497.00)
5955-96-30	Gift Annuity Donations-Donations	0.00			0.00	(4,761.00)
5960-10	Temporarily Restricted Donations	(300.00)			(300.00)	0.00
5960-20	Temporarily Restricted Donations	0.00			0.00	643.00
5960-96-20	Temporarily Restricted Donations-Donations	0.00			0.00	(27,325.00)
5960-96-E-200	Temporarily Restricted Donations-Donations	0.00			0.00	(3,250.00)
5960-E-200	Temporarily Restricted Donations-	0.00			0.00	(301.00)
5975-20	Event Sponsor Donations-	0.00			0.00	(70.00)
5975-96-20	Event Sponsor Donations-Donations	0.00			0.00	(220.00)
5975-E-200	Event Sponsor Donations-	0.00			0.00	23.00
5980-10	Temp.Restricted-Resident Benevolent	(194.00)			(194.00)	0.00
5980-20	Temp.Restricted-Resident Benevolent	0.00			0.00	(115.00)
5980-96-20	Temp.Restricted-Resident Benevolent-Donations	0.00			0.00	(40,145.00)
5980-96-E-100	Temp.Restricted-Resident Benevolent-Donations	0.00			0.00	(60.00)
5980-96-E-200	Temp.Restricted-Resident Benevolent-Donations	0.00			0.00	(7,535.00)
5980-E-200	Temp.Restricted-Resident Benevolent-	0.00			0.00	(1,806.00)
5985-10	Mary Melby Donations	(2,065.00)			(2,065.00)	(900.00)
5985-96-10	Mary Melby Donations-Donations	0.00			0.00	(9,794.00)
5985-96-E-100	Mary Melby Donations-Donations	0.00			0.00	(7,472.00)
5985-E-100	Mary Melby Donations-	0.00			0.00	(50.00)
6100-6100-61006100-10	Wages - Regular-Nursing-Short Term	340,306.00			340,306.00	336,155.00
6100-6100-61006100-11	Wages - Regular-Nursing-Short Term-	0.00			0.00	282,872.00
6100-6100-61006101-10	Wages - Regular-Nursing-Short Term	2,615.00			2,615.00	7,887.00
6100-6100-61006101-11	Wages - Regular-Nursing-Short Term-	0.00			0.00	24,702.00
6100-6100-61006110-10	Wages - Regular-Nursing-Short Term	167,113.00			167,113.00	9,992.00
6100-6100-61006110-11	Wages - Regular-Nursing-Short Term-	0.00			0.00	37,679.00
6100-6100-61006111-10	Wages - Regular-Nursing-Short Term	0.00			0.00	594.00
6100-6100-61006111-11	Wages - Regular-Nursing-Short Term-	0.00			0.00	3,922.00
6100-6100-61006120-10	Wages - Regular-Nursing-Short Term	584,365.00			584,365.00	245,406.00
6100-6100-61006120-11	Wages - Regular-Nursing-Short Term-	0.00			0.00	265,108.00
6100-6100-61006121-10	Wages - Regular-Nursing-Short Term	5,290.00			5,290.00	3,381.00
6100-6100-61006121-11	Wages - Regular-Nursing-Short Term-	0.00			0.00	11,769.00
6100-6100-61006122-10	Wages - Regular-Nursing-Short Term	3,298.00			3,298.00	839.00
6100-6100-61006122-11	Wages - Regular-Nursing-Short Term-	0.00			0.00	3,445.00
6100-6200-62006100-10	Wages - Regular-Nursing-Long Term	375,542.00			375,542.00	318,485.00
6100-6200-62006100-11	Wages - Regular-Nursing-Long Term-	0.00			0.00	315,940.00
6100-6200-62006110-10	Wages - Regular-Nursing-Long Term	517,000.00			517,000.00	176,352.00
6100-6200-62006110-11	Wages - Regular-Nursing-Long Term-	0.00			0.00	145,133.00
6100-6200-62006120-10	Wages - Regular-Nursing-Long Term	1,040,046.00			1,040,046.00	456,032.00
6100-6200-62006120-11	Wages - Regular-Nursing-Long Term-	0.00			0.00	415,559.00
6100-6300-63006100-10	Wages - Regular-RCH	3,832.00			3,832.00	0.00
6100-6300-63006110-10	Wages - Regular-RCH	3,532.00			3,532.00	2,453.00
6100-6300-63006110-12	Wages - Regular-RCH-	0.00			0.00	24,705.00
6100-6300-63006120-10	Wages - Regular-RCH	319,259.00			319,259.00	126,240.00
6100-6300-63006120-12	Wages - Regular-RCH-	0.00			0.00	121,276.00
6100-6300-63006130-10	Wages - Regular-RCH	(1,183.00)			(1,183.00)	1,933.00
6100-6300-63006130-12	Wages - Regular-RCH-	0.00			0.00	35,786.00
6100-6400-64006111-10	Wages - Regular-Nursing Administration	11,879.00			11,879.00	71,713.00
6100-6400-64006112-10	Wages - Regular-Nursing Administration	446.00			446.00	0.00
6100-6400-64006113-10	Wages - Regular-Nursing Administration	404.00			404.00	51,770.00
6100-6400-64006114-10	Wages - Regular-Nursing Administration	98,890.00			98,890.00	116,600.00
6100-6400-64006115-10	Wages - Regular-Nursing Administration	119,751.00			119,751.00	51,211.00
6100-6400-64006115-11	Wages - Regular-Nursing Administration-	0.00			0.00	113,177.00
6100-6400-64006116-10	Wages - Regular-Nursing Administration	100.00			100.00	270.00
6100-6400-64006116-11	Wages - Regular-Nursing Administration-	0.00			0.00	46,201.00
6100-6400-64006120-10	Wages - Regular-Nursing Administration	39,245.00			39,245.00	45,183.00
6100-6500-65006100-20	Wages - Regular-ALSA	0.00			0.00	54,733.00
6100-6500-65006110-20	Wages - Regular-ALSA	0.00			0.00	90,084.00
6100-6500-65006120-20	Wages - Regular-ALSA	0.00			0.00	46,012.00
6100-6500-65006130-20	Wages - Regular-ALSA	0.00			0.00	948,932.00
6100-6500-65006140-20	Wages - Regular-ALSA	0.00			0.00	15,596.00
6100-6600-66006104-10	Wages - Regular-Therapy	159,523.00			159,523.00	88,420.00
6100-6600-66006104-11	Wages - Regular-Therapy-	0.00			0.00	125,729.00
6100-6600-66006105-10	Wages - Regular-Therapy	153,113.00			153,113.00	72,510.00
6100-6600-66006105-11	Wages - Regular-Therapy-	0.00			0.00	85,902.00
6100-6600-66006106-10	Wages - Regular-Therapy	72,866.00			72,866.00	26,776.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
6100-6600-66006108-11	Wages - Regular-Therapy-	0.00			0.00	41,169.00
6100-6600-66006110-10	Wages - Regular-Therapy	174,832.00			174,832.00	52,717.00
6100-6600-66006110-11	Wages - Regular-Therapy-	0.00			0.00	61,426.00
6100-6600-66006115-10	Wages - Regular-Therapy	97,882.00			97,882.00	52,927.00
6100-6600-66006115-11	Wages - Regular-Therapy-	0.00			0.00	64,289.00
6100-7200-72006100-10	Wages - Regular-Life Enrichment	2,732.00			2,732.00	32,257.00
6100-7200-72006110-10	Wages - Regular-Life Enrichment	83,494.00			83,494.00	67,685.00
6100-7300-73006100-10	Wages - Regular-Christian Ministries	626.00			626.00	8,128.00
6100-7300-73006100-20	Wages - Regular-Christian Ministries	0.00			0.00	9,777.00
6100-7300-73006110-10	Wages - Regular-Christian Ministries	17,500.00			17,500.00	13,125.00
6100-7300-73006110-20	Wages - Regular-Christian Ministries	0.00			0.00	13,414.00
6100-7300-73006120-20	Wages - Regular-Christian Ministries	0.00			0.00	254.00
6100-7500-75006100-10	Wages - Regular-Social Services	3,826.00			3,826.00	36,454.00
6100-7500-75006110-10	Wages - Regular-Social Services	69,235.00			69,235.00	33,131.00
6100-7600-76006100-10	Wages - Regular-Admissions	3,925.00			3,925.00	43,741.00
6100-7600-76006122-10	Wages - Regular-Admissions	43,586.00		(9,840.00)	33,746.00	45,109.00
			RJE - 4	(9,840.00)		
6100-7600-76006125-10	Wages - Regular-Admissions	9,127.00			9,127.00	20,415.00
6100-7700-77006100-20	Wages - Regular-Development	0.00			0.00	21,427.00
6100-7700-77006100-30	Wages - Regular-Development	0.00			0.00	22,772.00
6100-7700-77006110-20	Wages - Regular-Development	0.00			0.00	12,236.00
6100-7700-77006110-30	Wages - Regular-Development	0.00			0.00	5,977.00
6100-7800-78006110-10	Wages - Regular-Dietary	145,830.00			145,830.00	110,364.00
6100-7800-78006120-10	Wages - Regular-Dietary	291,557.00			291,557.00	287,136.00
6100-7800-78006125-10	Wages - Regular-Dietary	10,296.00			10,296.00	0.00
6100-7821-78216110-20	Wages - Regular-Bistro	0.00			0.00	192,236.00
6100-7821-78216120-20	Wages - Regular-Bistro	0.00			0.00	158,040.00
6100-7821-78216125-20	Wages - Regular-Bistro	0.00			0.00	58,364.00
6100-7822-78226110-20	Wages - Regular-Bakery	0.00			0.00	146,200.00
6100-7822-78226120-20	Wages - Regular-Bakery	0.00			0.00	54,435.00
6100-7822-78226125-20	Wages - Regular-Bakery	0.00			0.00	35,892.00
6100-7823-78236110-20	Wages - Regular-Conservatory	0.00			0.00	137,885.00
6100-7823-78236120-20	Wages - Regular-Conservatory	0.00			0.00	240,262.00
6100-7823-78236125-20	Wages - Regular-Conservatory	0.00			0.00	68,191.00
6100-7824-78246105-20	Wages - Regular-Market	0.00			0.00	186.00
6100-7824-78246110-20	Wages - Regular-Market	0.00			0.00	44,576.00
6100-7825-78256120-20	Wages - Regular-Catering	0.00			0.00	2,342.00
6100-7900-79006100-10	Wages - Regular-Laundry	515.00			515.00	4,281.00
6100-7900-79006120-10	Wages - Regular-Laundry	23,572.00			23,572.00	35,692.00
6100-8000-80006100-10	Wages - Regular-Housekeeping	2,321.00			2,321.00	15,958.00
6100-8000-80006100-20	Wages - Regular-Housekeeping	0.00			0.00	15,948.00
6100-8000-80006120-10	Wages - Regular-Housekeeping	202,226.00			202,226.00	227,261.00
6100-8000-80006120-20	Wages - Regular-Housekeeping	0.00			0.00	309,285.00
6100-8100-81006100-10	Wages - Regular-Maintenance	3,787.00			3,787.00	16,383.00
6100-8100-81006100-20	Wages - Regular-Maintenance	0.00			0.00	30,425.00
6100-8100-81006120-10	Wages - Regular-Maintenance	64,305.00			64,305.00	108,629.00
6100-8100-81006120-20	Wages - Regular-Maintenance	0.00			0.00	502,207.00
6100-8100-81006125-20	Wages - Regular-Maintenance	0.00			0.00	747.00
6100-8300-83006100-10	Wages - Regular-Administration	91,295.00			91,295.00	220,640.00
6100-8300-83006100-20	Wages - Regular-Administration	0.00			0.00	188,144.00
6100-8300-83006120-10	Wages - Regular-Administration	37,857.00			37,857.00	41,478.00
6100-8300-83006120-20	Wages - Regular-Administration	0.00			0.00	75,090.00
6100-8300-83006122-10	Wages - Regular-Administration	75,162.00			75,162.00	66,113.00
6100-8300-83006122-20	Wages - Regular-Administration	0.00			0.00	2,365.00
6100-8300-83006180-20	Wages - Regular-Administration	0.00			0.00	120,204.00
6100-8400-84006100-20	Wages - Regular-Marketing	0.00			0.00	55,383.00
6100-8400-84006110-20	Wages - Regular-Marketing	0.00			0.00	236,909.00
6100-8400-84006150-20	Wages - Regular-Marketing	0.00			0.00	189,000.00
6100-8500-85006100-20	Wages - Regular-Nelson Hall	0.00			0.00	12,806.00
6100-8500-85006110-20	Wages - Regular-Nelson Hall	0.00			0.00	76,148.00
6100-8600-86006100-20	Wages - Regular-Wellness	0.00			0.00	30,089.00
6100-8600-86006105-20	Wages - Regular-Wellness	0.00			0.00	39,723.00
6100-8600-86006110-20	Wages - Regular-Wellness	0.00			0.00	33,908.00
6100-8700-87006120-10	Wages - Regular-Finance	81,895.00			81,895.00	222,603.00
6100-8700-87006120-20	Wages - Regular-Finance	0.00			0.00	129,719.00
6100-8800-88006120-10	Wages - Regular-IT	16,602.00			16,602.00	35,927.00
6100-8800-88006120-20	Wages - Regular-IT	0.00			0.00	18,825.00
6100-8900-89006120-10	Wages - Regular-Human Resources	3,556.00			3,556.00	57,961.00
6100-8900-89006120-20	Wages - Regular-Human Resources	0.00			0.00	32,604.00
6101-6100-61006100-10	Wages - Overtime-Nursing-Short Term	66,582.00			66,582.00	43,038.00
6101-6100-61006101-10	Wages - Overtime-Nursing-Short Term	135.00			135.00	1,134.00
6101-6100-61006110-10	Wages - Overtime-Nursing-Short Term	34,410.00			34,410.00	73.00
6101-6100-61006120-10	Wages - Overtime-Nursing-Short Term	42,168.00			42,168.00	16,386.00
6101-6100-61006122-10	Wages - Overtime-Nursing-Short Term	630.00			630.00	0.00
6101-6200-62006100-10	Wages - Overtime-Nursing-Long Term	46,106.00			46,106.00	46,210.00
6101-6200-62006110-10	Wages - Overtime-Nursing-Long Term	68,901.00			68,901.00	4,872.00
6101-6200-62006120-10	Wages - Overtime-Nursing-Long Term	80,924.00			80,924.00	23,677.00
6101-6300-63006100-10	Wages - Overtime-RCH	1,664.00			1,664.00	0.00
6101-6300-63006110-10	Wages - Overtime-RCH	1,968.00			1,968.00	0.00
6101-6300-63006120-10	Wages - Overtime-RCH	25,735.00			25,735.00	3,462.00
6101-6400-64006111-10	Wages - Overtime-Nursing Administration	708.00			708.00	0.00
6101-6400-64006114-10	Wages - Overtime-Nursing Administration	36,730.00			36,730.00	10,113.00
6101-6400-64006115-10	Wages - Overtime-Nursing Administration	3,204.00			3,204.00	3,469.00
6101-6400-64006120-10	Wages - Overtime-Nursing Administration	6,943.00			6,943.00	1,541.00
6101-6500-65006120-20	Wages - Overtime-ALSA	0.00			0.00	560.00
6101-6500-65006130-20	Wages - Overtime-ALSA	0.00			0.00	38,626.00
6101-6600-66006110-10	Wages - Overtime-Therapy	868.00			868.00	0.00
6101-6600-66006115-10	Wages - Overtime-Therapy	63.00			63.00	39.00
6101-7200-72006110-10	Wages - Overtime-Life Enrichment	359.00			359.00	48.00
6101-7500-75006110-10	Wages - Overtime-Social Services	23.00			23.00	0.00
6101-7600-76006122-10	Wages - Overtime-Admissions	2,959.00			2,959.00	555.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
6101-7800-78006110-10	Wages - Overtime-Dietary	16,004.00			16,004.00	6,628.00
6101-7800-78006120-10	Wages - Overtime-Dietary	55,020.00			55,020.00	20,464.00
6101-7821-78216110-20	Wages - Overtime-Bistro	0.00			0.00	4,303.00
6101-7821-78216120-20	Wages - Overtime-Bistro	0.00			0.00	695.00
6101-7821-78216125-20	Wages - Overtime-Bistro	0.00			0.00	3,265.00
6101-7822-78226110-20	Wages - Overtime-Bakery	0.00			0.00	13,732.00
6101-7822-78226120-20	Wages - Overtime-Bakery	0.00			0.00	169.00
6101-7822-78226125-20	Wages - Overtime-Bakery	0.00			0.00	28.00
6101-7823-78236110-20	Wages - Overtime-Conservatory	0.00			0.00	4,712.00
6101-7823-78236120-20	Wages - Overtime-Conservatory	0.00			0.00	1,243.00
6101-7823-78236125-20	Wages - Overtime-Conservatory	0.00			0.00	571.00
6101-7900-79006120-10	Wages - Overtime-Laundry	4,662.00			4,662.00	1,989.00
6101-8000-80006120-10	Wages - Overtime-Housekeeping	7,397.00			7,397.00	4,240.00
6101-8000-80006120-20	Wages - Overtime-Housekeeping	0.00			0.00	12,375.00
6101-8100-81006120-10	Wages - Overtime-Maintenance	1,970.00			1,970.00	649.00
6101-8100-81006120-20	Wages - Overtime-Maintenance	0.00			0.00	6,467.00
6101-8300-83006120-10	Wages - Overtime-Administration	29.00			29.00	0.00
6101-8300-83006180-20	Wages - Overtime-Administration	0.00			0.00	80.00
6101-8400-84006110-20	Wages - Overtime-Marketing	0.00			0.00	511.00
6101-8500-85006110-20	Wages - Overtime-Nelson Hall	0.00			0.00	988.00
6101-8700-87006120-10	Wages - Overtime-Finance	101.00			101.00	0.00
6110-6200-62006110-10	Wages - Salary-Nursing-Long Term	1,380.00			1,380.00	0.00
6110-6300-63006130-10	Wages - Salary-RCH	1,380.00			1,380.00	33,118.00
6110-6400-64006111-10	Wages - Salary-Nursing Administration	115,319.00			115,319.00	72,538.00
6110-6400-64006112-10	Wages - Salary-Nursing Administration	24,620.00			24,620.00	0.00
6110-6400-64006113-10	Wages - Salary-Nursing Administration	37,173.00			37,173.00	41,173.00
6110-6400-64006115-10	Wages - Salary-Nursing Administration	115,514.00			115,514.00	47,150.00
6110-6400-64006116-10	Wages - Salary-Nursing Administration	46,708.00			46,708.00	22,974.00
6110-6400-99999999-10	Wages - Salary-Nursing Administration	0.00			0.00	1,500.00
6110-6500-65006100-20	Wages - Salary-ALSA	0.00			0.00	58,979.00
6110-7200-72006100-10	Wages - Salary-Life Enrichment	53,292.00			53,292.00	24,538.00
6110-7300-73006100-10	Wages - Salary-Christian Ministries	24,370.00			24,370.00	12,173.00
6110-7300-73006100-20	Wages - Salary-Christian Ministries	0.00			0.00	12,173.00
6110-7500-75006100-10	Wages - Salary-Social Services	49,165.00			49,165.00	35,505.00
6110-7600-76006100-10	Wages - Salary-Admissions	79,407.00			79,407.00	40,137.00
6110-7700-77006100-20	Wages - Salary-Development	0.00			0.00	41,858.00
6110-7900-79006100-10	Wages - Salary-Laundry	6,083.00			6,083.00	2,979.00
6110-8000-80006100-10	Wages - Salary-Housekeeping	26,276.00			26,276.00	14,509.00
6110-8000-80006100-20	Wages - Salary-Housekeeping	0.00			0.00	14,309.00
6110-8100-81006100-10	Wages - Salary-Maintenance	26,853.00			26,853.00	14,749.00
6110-8100-81006100-20	Wages - Salary-Maintenance	0.00			0.00	25,441.00
6110-8100-81006120-10	Wages - Salary-Maintenance	8,265.00			8,265.00	5,886.00
6110-8100-81006120-20	Wages - Salary-Maintenance	0.00			0.00	71,563.00
6110-8300-83006100-10	Wages - Salary-Administration	330,364.00			26,572.00	129,332.00
			RJE - 1	(303,792.00)	(303,792.00)	
6110-8300-83006100-20	Wages - Salary-Administration	0.00			0.00	137,007.00
6110-8300-83006120-10	Wages - Salary-Administration	10,723.00			10,723.00	5,224.00
6110-8300-83006120-20	Wages - Salary-Administration	0.00			0.00	29,603.00
6110-8400-84006100-20	Wages - Salary-Marketing	0.00			0.00	50,306.00
6110-8400-84006110-20	Wages - Salary-Marketing	0.00			0.00	56,136.00
6110-8500-85006100-20	Wages - Salary-Nelson Hall	0.00			0.00	17,442.00
6110-8600-86006100-20	Wages - Salary-Wellness	0.00			0.00	29,968.00
6110-8700-87006120-10	Wages - Salary-Finance	205,439.00			205,439.00	67,448.00
6110-8700-87006120-20	Wages - Salary-Finance	0.00			0.00	45,274.00
6110-8800-88006120-10	Wages - Salary-IT	103,954.00			103,954.00	80,407.00
6110-8800-88006120-20	Wages - Salary-IT	0.00			0.00	34,021.00
6110-8900-89006120-10	Wages - Salary-Human Resources	107,876.00			107,876.00	49,180.00
6110-8900-89006120-20	Wages - Salary-Human Resources	0.00			0.00	27,664.00
6120-6100-61006100-10	Wages - Vacation-Nursing-Short Term	16,959.00			16,959.00	16,943.00
6120-6100-61006101-10	Wages - Vacation-Nursing-Short Term	555.00			555.00	3,165.00
6120-6100-61006110-10	Wages - Vacation-Nursing-Short Term	1,932.00			1,932.00	(8,772.00)
6120-6100-61006111-10	Wages - Vacation-Nursing-Short Term	0.00			0.00	(3,995.00)
6120-6100-61006112-10	Wages - Vacation-Nursing-Short Term	18,620.00			18,620.00	9,330.00
6120-6100-61006121-10	Wages - Vacation-Nursing-Short Term	1,094.00			1,094.00	(6,461.00)
6120-6200-62006100-10	Wages - Vacation-Nursing-Long Term	9,770.00			9,770.00	12,175.00
6120-6200-62006110-10	Wages - Vacation-Nursing-Long Term	26,730.00			26,730.00	25,780.00
6120-6200-62006120-10	Wages - Vacation-Nursing-Long Term	39,620.00			39,620.00	28,487.00
6120-6300-63006120-10	Wages - Vacation-RCH	10,603.00			10,603.00	12,201.00
6120-6300-63006130-10	Wages - Vacation-RCH	(7,258.00)			(7,258.00)	3,851.00
6120-6400-64006111-10	Wages - Vacation-Nursing Administration	(2,194.00)			(2,194.00)	(3,277.00)
6120-6400-64006112-10	Wages - Vacation-Nursing Administration	1,479.00			1,479.00	0.00
6120-6400-64006113-10	Wages - Vacation-Nursing Administration	(2,398.00)			(2,398.00)	2,398.00
6120-6400-64006114-10	Wages - Vacation-Nursing Administration	3,773.00			3,773.00	5,047.00
6120-6400-64006115-10	Wages - Vacation-Nursing Administration	10,067.00			10,067.00	2,731.00
6120-6400-64006116-10	Wages - Vacation-Nursing Administration	2,732.00			2,732.00	3,429.00
6120-6400-64006120-10	Wages - Vacation-Nursing Administration	1,767.00			1,767.00	516.00
6120-6500-65006100-20	Wages - Vacation-ALSA	0.00			0.00	1,981.00
6120-6500-65006110-20	Wages - Vacation-ALSA	0.00			0.00	3,066.00
6120-6500-65006120-20	Wages - Vacation-ALSA	0.00			0.00	1,628.00
6120-6500-65006130-20	Wages - Vacation-ALSA	0.00			0.00	26,904.00
6120-6500-65006140-20	Wages - Vacation-ALSA	0.00			0.00	704.00
6120-6600-66006104-10	Wages - Vacation-Therapy	4,820.00			4,820.00	4,243.00
6120-6600-66006105-10	Wages - Vacation-Therapy	8,890.00			8,890.00	963.00
6120-6600-66006110-10	Wages - Vacation-Therapy	15,115.00			15,115.00	11.00
6120-6600-66006115-10	Wages - Vacation-Therapy	7,627.00			7,627.00	4,611.00
6120-7200-72006100-10	Wages - Vacation-Life Enrichment	2,481.00			2,481.00	3,112.00
6120-7200-72006110-10	Wages - Vacation-Life Enrichment	3,327.00			3,327.00	2,262.00
6120-7300-73006100-10	Wages - Vacation-Christian Ministries	(308.00)			(308.00)	(142.00)
6120-7300-73006100-20	Wages - Vacation-Christian Ministries	0.00			0.00	2,801.00
6120-7500-75006100-10	Wages - Vacation-Social Services	4,872.00			4,872.00	4,471.00
6120-7500-75006110-10	Wages - Vacation-Social Services	919.00			919.00	(853.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
6120-7600-76006100-10	Wages - Vacation-Admissions	3,262.00			3,262.00	4,133.00
6120-7600-76006122-10	Wages - Vacation-Admissions	2,134.00			2,134.00	1,823.00
6120-7700-77006100-20	Wages - Vacation-Development	0.00			0.00	8,716.00
6120-7700-77006100-30	Wages - Vacation-Development	0.00			0.00	(3,125.00)
6120-7700-77006110-20	Wages - Vacation-Development	0.00			0.00	2,234.00
6120-7700-77006110-30	Wages - Vacation-Development	0.00			0.00	(622.00)
6120-7800-78006110-10	Wages - Vacation-Dietary	8,283.00			8,283.00	5,833.00
6120-7800-78006120-10	Wages - Vacation-Dietary	11,813.00			11,813.00	7,150.00
6120-7800-78006125-10	Wages - Vacation-Dietary	580.00			580.00	0.00
6120-7821-78216110-20	Wages - Vacation-Bistro	0.00			0.00	4,161.00
6120-7821-78216120-20	Wages - Vacation-Bistro	0.00			0.00	(837.00)
6120-7821-78216125-20	Wages - Vacation-Bistro	0.00			0.00	1,299.00
6120-7822-78226110-20	Wages - Vacation-Bakery	0.00			0.00	4,499.00
6120-7822-78226120-20	Wages - Vacation-Bakery	0.00			0.00	(244.00)
6120-7822-78226125-20	Wages - Vacation-Bakery	0.00			0.00	1,744.00
6120-7823-78236110-20	Wages - Vacation-Conservatory	0.00			0.00	4,603.00
6120-7823-78236120-20	Wages - Vacation-Conservatory	0.00			0.00	1,191.00
6120-7823-78236125-20	Wages - Vacation-Conservatory	0.00			0.00	2,795.00
6120-7824-78246105-20	Wages - Vacation-Market	62.00			62.00	1,954.00
6120-7900-79006100-10	Wages - Vacation-Laundry	1,539.00			1,539.00	(1,245.00)
6120-7900-79006120-10	Wages - Vacation-Laundry	310.00			310.00	688.00
6120-8000-80006100-10	Wages - Vacation-Housekeeping	0.00			0.00	933.00
6120-8000-80006100-20	Wages - Vacation-Housekeeping	9,276.00			9,276.00	2,240.00
6120-8000-80006120-10	Wages - Vacation-Housekeeping	0.00			0.00	2,821.00
6120-8000-80006120-20	Wages - Vacation-Housekeeping	1,297.00			1,297.00	8,677.00
6120-8100-81006100-10	Wages - Vacation-Maintenance	0.00			0.00	1,017.00
6120-8100-81006100-20	Wages - Vacation-Maintenance	3,690.00			3,690.00	1,889.00
6120-8100-81006120-10	Wages - Vacation-Maintenance	0.00			0.00	3,251.00
6120-8100-81006120-20	Wages - Vacation-Maintenance	23,019.00			23,019.00	19,210.00
6120-8300-83006100-10	Wages - Vacation-Administration	0.00			0.00	8,484.00
6120-8300-83006100-20	Wages - Vacation-Administration	3,582.00			3,582.00	22,046.00
6120-8300-83006120-10	Wages - Vacation-Administration	0.00			0.00	1,855.00
6120-8300-83006120-20	Wages - Vacation-Administration	3,792.00			3,792.00	4,204.00
6120-8300-83006122-10	Wages - Vacation-Administration	0.00			0.00	3,165.00
6120-8300-83006160-20	Wages - Vacation-Administration	0.00			0.00	5,167.00
6120-8300-83006120-20	Wages - Vacation-Administration	0.00			0.00	(1,182.00)
6120-8400-84006100-20	Wages - Vacation-Marketing	0.00			0.00	3,011.00
6120-8400-84006110-20	Wages - Vacation-Marketing	0.00			0.00	5,458.00
6120-8500-85006100-20	Wages - Vacation-Nelson Hall	0.00			0.00	212.00
6120-8500-85006110-20	Wages - Vacation-Nelson Hall	0.00			0.00	2,864.00
6120-8600-86006100-20	Wages - Vacation-Wellness	0.00			0.00	216.00
6120-8600-86006105-20	Wages - Vacation-Wellness	0.00			0.00	511.00
6120-8600-86006110-20	Wages - Vacation-Wellness	9,258.00		(65,324.00)	(56,066.00)	677.00
6120-8700-87006120-10	Wages - Vacation-Finance	0.00	RJE - 2	(65,324.00)	0.00	13,103.00
6120-8700-87006120-20	Wages - Vacation-Finance	7,351.00			7,351.00	9,486.00
6120-8800-88006120-10	Wages - Vacation-IT	0.00			0.00	6,083.00
6120-8800-88006120-20	Wages - Vacation-IT	5,001.00			5,001.00	1,829.00
6120-8900-89006120-10	Wages - Vacation-Human Resources	0.00			0.00	4,084.00
6120-8900-89006120-20	Wages - Vacation-Human Resources	1,370.00			1,370.00	2,287.00
6121-6100-61006100-10	Wages - Sick-Nursing-Short Term	1,571.00			1,571.00	2,912.00
6121-6100-61006120-10	Wages - Sick-Nursing-Short Term	0.00			0.00	4,467.00
6121-6100-61006121-10	Wages - Sick-Nursing-Short Term	2,895.00			2,895.00	503.00
6121-6200-62006100-10	Wages - Sick-Nursing-Long Term	2,775.00			2,775.00	6,074.00
6121-6200-62006110-10	Wages - Sick-Nursing-Long Term	5,425.00			5,425.00	1,705.00
6121-6200-62006120-10	Wages - Sick-Nursing-Long Term	6,061.00			6,061.00	5,990.00
6121-6300-63006120-10	Wages - Sick-RCH	0.00			0.00	1,640.00
6121-6300-63006130-10	Wages - Sick-RCH	625.00			625.00	276.00
6121-6400-64006114-10	Wages - Sick-Nursing Administration	476.00			476.00	0.00
6121-6400-64006115-10	Wages - Sick-Nursing Administration	0.00			0.00	1,060.00
6121-6400-64006116-10	Wages - Sick-Nursing Administration	19.00			19.00	1,094.00
6121-6400-64006120-10	Wages - Sick-Nursing Administration	0.00			0.00	463.00
6121-6500-65006120-20	Wages - Sick-ALSA	0.00			0.00	552.00
6121-6500-65006130-20	Wages - Sick-ALSA	2,927.00			2,927.00	8,024.00
6121-6600-66006104-10	Wages - Sick-Therapy	619.00			619.00	4,860.00
6121-6600-66006105-10	Wages - Sick-Therapy	1,804.00			1,804.00	2,435.00
6121-6600-66006110-10	Wages - Sick-Therapy	1,067.00			1,067.00	1,488.00
6121-6600-66006115-10	Wages - Sick-Therapy	407.00			407.00	1,702.00
6121-7200-72006100-10	Wages - Sick-Life Enrichment	355.00			355.00	726.00
6121-7200-72006110-10	Wages - Sick-Life Enrichment	184.00			184.00	846.00
6121-7500-75006100-10	Wages - Sick-Social Services	309.00			309.00	1,136.00
6121-7500-75006110-10	Wages - Sick-Social Services	713.00			713.00	0.00
6121-7600-76006100-10	Wages - Sick-Admissions	397.00			397.00	340.00
6121-7600-76006122-10	Wages - Sick-Admissions	0.00			0.00	0.00
6121-7700-77006100-20	Wages - Sick-Development	0.00			0.00	852.00
6121-7700-77006110-20	Wages - Sick-Development	899.00			899.00	303.00
6121-7800-78006110-10	Wages - Sick-Dietary	4,058.00			4,058.00	327.00
6121-7800-78006120-10	Wages - Sick-Dietary	0.00			0.00	2,562.00
6121-7821-78216110-20	Wages - Sick-Bistro	0.00			0.00	2,069.00
6121-7821-78216120-20	Wages - Sick-Bistro	0.00			0.00	740.00
6121-7821-78216125-20	Wages - Sick-Bistro	0.00			0.00	436.00
6121-7822-78226110-20	Wages - Sick-Bakery	0.00			0.00	1,223.00
6121-7822-78226120-20	Wages - Sick-Bakery	0.00			0.00	547.00
6121-7822-78226125-20	Wages - Sick-Bakery	0.00			0.00	353.00
6121-7823-78236110-20	Wages - Sick-Conservatory	0.00			0.00	336.00
6121-7823-78236120-20	Wages - Sick-Conservatory	0.00			0.00	272.00
6121-7823-78236125-20	Wages - Sick-Conservatory	0.00			0.00	1,102.00
6121-7824-78246105-20	Wages - Sick-Market	100.00			100.00	1,230.00
6121-7900-79006100-10	Wages - Sick-Laundry	218.00			218.00	26.00
6121-7900-79006120-10	Wages - Sick-Laundry	451.00			451.00	444.00
6121-8000-80006100-10	Wages - Sick-Housekeeping	0.00			0.00	118.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
		0,00			0,00	118,00
6121-8000-80006100-20	Wages - Sick-Housekeeping	1,173.00			1,173.00	2,207.00
6121-8000-80006120-10	Wages - Sick-Housekeeping	0,00			0,00	4,074.00
6121-8000-80006120-20	Wages - Sick-Housekeeping	249.00			249.00	648.00
6121-8100-81006100-10	Wages - Sick-Maintenance	0,00			0,00	1,204.00
6121-8100-81006100-20	Wages - Sick-Maintenance	946.00			946.00	669.00
6121-8100-81006120-10	Wages - Sick-Maintenance	0,00			0,00	9,561.00
6121-8100-81006120-20	Wages - Sick-Maintenance	13,031.00			13,031.00	364.00
6121-8300-83006100-10	Wages - Sick-Administration	0,00			0,00	364.00
6121-8300-83006100-20	Wages - Sick-Administration	681.00			681.00	525.00
6121-8300-83006120-10	Wages - Sick-Administration	0,00			0,00	2,114.00
6121-8300-83006120-20	Wages - Sick-Administration	451.00			451.00	1,344.00
6121-8300-83006122-10	Wages - Sick-Administration	0,00			0,00	668.00
6121-8300-83006180-20	Wages - Sick-Administration	0,00			0,00	780.00
6121-8400-84006100-20	Wages - Sick-Marketing	0,00			0,00	3,248.00
6121-8400-84006110-20	Wages - Sick-Marketing	0,00			0,00	514.00
6121-8500-85006110-20	Wages - Sick-Nelson Hall	0,00			0,00	935.00
6121-8600-86006100-20	Wages - Sick-Wellness	0,00			0,00	479.00
6121-8600-86006105-20	Wages - Sick-Wellness	0,00			0,00	140.00
6121-8600-86006110-20	Wages - Sick-Wellness	2,745.00			2,745.00	3,738.00
6121-8700-87006120-10	Wages - Sick-Finance	0,00			0,00	1,742.00
6121-8700-87006120-20	Wages - Sick-Finance	1,516.00			1,516.00	989.00
6121-8800-88006120-10	Wages - Sick-IT	0,00			0,00	455.00
6121-8800-88006120-20	Wages - Sick-IT	906.00			906.00	1,600.00
6121-8900-89006120-10	Wages - Sick-Human Resources	0,00			0,00	934.00
6121-8900-89006120-20	Wages - Sick-Human Resources	3,603.00			3,603.00	3,915.00
6122-6100-61006100-10	Wages - Holiday-Nursing-Short Term	0,00			0,00	615.00
6122-6100-61006101-10	Wages - Holiday-Nursing-Short Term	861.00			861.00	0,00
6122-6100-61006110-10	Wages - Holiday-Nursing-Short Term	4,774.00			4,774.00	2,428.00
6122-6100-61006120-10	Wages - Holiday-Nursing-Short Term	659.00			659.00	158.00
6122-6100-61006121-10	Wages - Holiday-Nursing-Short Term	2,440.00			2,440.00	1,362.00
6122-6200-62006100-10	Wages - Holiday-Nursing-Long Term	5,759.00			5,759.00	1,850.00
6122-6200-62006110-10	Wages - Holiday-Nursing-Long Term	9,512.00			9,512.00	3,310.00
6122-6200-62006120-10	Wages - Holiday-Nursing-Long Term	3,644.00			3,644.00	1,391.00
6122-6300-63006120-10	Wages - Holiday-RCH	0,00			0,00	828.00
6122-6300-63006130-10	Wages - Holiday-RCH-	3,193.00			3,193.00	1,558.00
6122-6400-64006111-10	Wages - Holiday-Nursing Administration	692.00			692.00	0,00
6122-6400-64006112-10	Wages - Holiday-Nursing Administration	1,212.00			1,212.00	1,212.00
6122-6400-64006113-10	Wages - Holiday-Nursing Administration	2,073.00			2,073.00	861.00
6122-6400-64006114-10	Wages - Holiday-Nursing Administration	5,052.00			5,052.00	2,070.00
6122-6400-64006115-10	Wages - Holiday-Nursing Administration	1,062.00			1,062.00	365.00
6122-6400-64006116-10	Wages - Holiday-Nursing Administration	598.00			598.00	357.00
6122-6400-64006120-10	Wages - Holiday-Nursing Administration	0,00			0,00	1,256.00
6122-6500-65006100-20	Wages - Holiday-ALSA	0,00			0,00	330.00
6122-6500-65006120-20	Wages - Holiday-ALSA	0,00			0,00	4,456.00
6122-6500-65006130-20	Wages - Holiday-ALSA	0,00			0,00	355.00
6122-6500-65006140-20	Wages - Holiday-ALSA	2,161.00			2,161.00	1,014.00
6122-6600-66006104-10	Wages - Holiday-Therapy	3,440.00			3,440.00	1,780.00
6122-6600-66006105-10	Wages - Holiday-Therapy	1,516.00			1,516.00	948.00
6122-6600-66006110-10	Wages - Holiday-Therapy	2,963.00			2,963.00	1,529.00
6122-6600-66006115-10	Wages - Holiday-Therapy	1,333.00			1,333.00	635.00
6122-7200-72006100-10	Wages - Holiday-Life Enrichment	917.00			917.00	345.00
6122-7200-72006110-10	Wages - Holiday-Life Enrichment	0,00			0,00	981.00
6122-7300-73006100-20	Wages - Holiday-Christian Ministries	1,136.00			1,136.00	845.00
6122-7500-75006100-10	Wages - Holiday-Social Services	1,442.00			1,442.00	461.00
6122-7500-75006110-10	Wages - Holiday-Social Services	2,089.00			2,089.00	1,019.00
6122-7600-76006100-10	Wages - Holiday-Admissions	1,035.00			1,035.00	493.00
6122-7600-76006122-10	Wages - Holiday-Admissions	0,00			0,00	1,026.00
6122-7700-77006100-20	Wages - Holiday-Development	0,00			0,00	187.00
6122-7700-77006110-20	Wages - Holiday-Development-	1,339.00			1,339.00	518.00
6122-7800-78006110-10	Wages - Holiday-Dietary	1,735.00			1,735.00	442.00
6122-7800-78006120-10	Wages - Holiday-Dietary	0,00			0,00	202.00
6122-7821-78216110-20	Wages - Holiday-Bistro	0,00			0,00	220.00
6122-7821-78216120-20	Wages - Holiday-Bistro	0,00			0,00	99.00
6122-7821-78216125-20	Wages - Holiday-Bistro	0,00			0,00	1,090.00
6122-7822-78226110-20	Wages - Holiday-Bakery	0,00			0,00	235.00
6122-7822-78226120-20	Wages - Holiday-Bakery-	0,00			0,00	43.00
6122-7822-78226125-20	Wages - Holiday-Bakery	0,00			0,00	828.00
6122-7823-78236110-20	Wages - Holiday-Conservatory	0,00			0,00	132.00
6122-7823-78236120-20	Wages - Holiday-Conservatory	0,00			0,00	392.00
6122-7823-78236125-20	Wages - Holiday-Conservatory	0,00			0,00	355.00
6122-7824-78246105-20	Wages - Holiday-Market	165.00			165.00	78.00
6122-7900-79006100-10	Wages - Holiday-Laundry	139.00			139.00	4.00
6122-7900-79006120-10	Wages - Holiday-Laundry	741.00			741.00	353.00
6122-8000-80006100-10	Wages - Holiday-Housekeeping	0,00			0,00	353.00
6122-8000-80006100-20	Wages - Holiday-Housekeeping	1,743.00			1,743.00	850.00
6122-8000-80006120-10	Wages - Holiday-Housekeeping	0,00			0,00	2,318.00
6122-8000-80006120-20	Wages - Holiday-Housekeeping	747.00			747.00	351.00
6122-8100-81006100-10	Wages - Holiday-Maintenance.	0,00			0,00	653.00
6122-8100-81006100-20	Wages - Holiday-Maintenance	1,459.00			1,459.00	862.00
6122-8100-81006120-10	Wages - Holiday-Maintenance	0,00			0,00	5,702.00
6122-8100-81006120-20	Wages - Holiday-Maintenance	7,931.00			7,931.00	4,279.00
6122-8300-83006100-10	Wages - Holiday-Administration	0,00			0,00	3,907.00
6122-8300-83006100-20	Wages - Holiday-Administration	1,204.00			1,204.00	573.00
6122-8300-83006120-10	Wages - Holiday-Administration	0,00			0,00	1,173.00
6122-8300-83006120-20	Wages - Holiday-Administration	(724.00)			(724.00)	1,921.00
6122-8300-83006122-10	Wages - Holiday-Administration	0,00			0,00	506.00
6122-8300-83008180-20	Wages - Holiday-Administration	0,00			0,00	1,200.00
6122-8400-84006100-20	Wages - Holiday-Marketing	0,00			0,00	2,430.00
6122-8400-84006110-20	Wages - Holiday-Marketing	0,00			0,00	212.00
6122-8500-85006100-20	Wages - Holiday-Nelson Hall	0,00			0,00	598.00
6122-8500-85006110-20	Wages - Holiday-Nelson Hall	0,00			0,00	598.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
6122-8600-86006100-20	Wages - Holiday-Wellness	0.00			0.00	701.00
6122-8600-86006105-20	Wages - Holiday-Wellness	0.00			0.00	482.00
6122-8600-86006110-20	Wages - Holiday-Wellness	0.00			0.00	319.00
6122-8700-87006120-10	Wages - Holiday-Finance	7,984.00			7,984.00	3,480.00
6122-8700-87006120-20	Wages - Holiday-Finance	0.00			0.00	2,093.00
6122-8800-88006120-10	Wages - Holiday-IT	3,252.00			3,252.00	1,549.00
6122-8800-88006120-20	Wages - Holiday-IT	0.00			0.00	341.00
6122-8900-89006120-10	Wages - Holiday-Human Resources	2,638.00			2,638.00	1,287.00
6122-8900-89006120-20	Wages - Holiday-Human Resources	0.00			0.00	724.00
6190-99999999-20	Wages - Other	0.00			0.00	(286.00)
6200-8300-8300-10	Payroll Taxes-Administration	2,208.00			2,208.00	(3,171.00)
6200-8300-8300-20	Payroll Taxes-Administration	0.00			0.00	(3,227.00)
6200-8300-8300-30	Payroll Taxes-Administration	0.00			0.00	(287.00)
6200-8300-99999999-10	Payroll Taxes-Administration	567,305.00			567,305.00	545,434.00
6200-8300-99999999-20	Payroll Taxes-Administration	0.00			0.00	394,576.00
6200-8300-99999999-30	Payroll Taxes-Administration	0.00			0.00	2,227.00
6205-8300-99999999-10	State Unemployment-Administration	38,316.00			38,316.00	20,316.00
6205-8300-99999999-20	State Unemployment-Administration	0.00			0.00	13,280.00
6210-8300-99999999-10	Workers Compensation-Administration	174,629.00			174,629.00	80,283.00
6210-8300-99999999-20	Workers Compensation-Administration	0.00			0.00	84,872.00
6210-8300-99999999-30	Workers Compensation-Administration	723,448.00			723,448.00	671,234.00
6220-8300-99999999-10	Group Medical Insurance-Administration	0.00			0.00	332,841.00
6220-8300-99999999-20	Group Medical Insurance-Administration	0.00			0.00	4,840.00
6220-8300-99999999-30	Group Medical Insurance-Administration	277,866.00			277,866.00	247,971.00
6230-8300-99999999-10	Pension Expense-Administration	0.00			0.00	139,484.00
6230-8300-99999999-20	Pension Expense-Administration	8,197.00			8,197.00	15,470.00
6240-8900-99999999-10	Group Life Insurance-Human Resources	0.00			0.00	8,603.00
6240-8900-99999999-20	Group Life Insurance-Human Resources	0.00			0.00	55.00
6245-7900-99999999-10	Parties & Gifts To Emp.-Laundry-	0.00			0.00	55.00
6245-8000-99999999-10	Parties & Gifts To Emp.-Housekeeping-	2,303.00			2,303.00	16,390.00
6245-8300-99999999-10	Parties & Gifts To Emp.-Administration	0.00			0.00	5,630.00
6245-8300-99999999-20	Parties & Gifts To Emp.-Administration	0.00			0.00	11.00
6245-8600-99999999-20	Parties & Gifts To Emp.-Wellness-	16,709.00			16,709.00	18,992.00
6245-8900-99999999-10	Parties & Gifts To Emp.-Human Resources	0.00			0.00	9,951.00
6245-8900-99999999-20	Parties & Gifts To Emp.-Human Resources	4,289.00		(3,274.00)	1,015.00	636.00
6250-8900-99999999-10	Employee Physicals & Other-Human Resources	0.00	RJE - 6	(3,274.00)	0.00	617.00
6250-8900-99999999-20	Employee Physicals & Other-Human Resources	0.00			0.00	75.00
6252-8900-99999999-10	Tuition Reimbursement-Human Resources-	0.00			0.00	311.00
6260-7821-99999999-20	Uniform Expense-Bistro-	0.00			0.00	42.00
6260-7822-99999999-20	Uniform Expense-Bakery-	9,595.00			9,595.00	10,293.00
6260-8900-99999999-10	Uniform Expense-Human Resources	0.00			0.00	10,173.00
6260-8900-99999999-20	Uniform Expense-Human Resources	90.00			90.00	0.00
6280-7200-99999999-10	Other Employee Benefits-Life Enrichment	352.00			352.00	2,016.00
6280-8900-99999999-10	Other Employee Benefits-Human Resources	0.00			0.00	2,016.00
6280-8900-99999999-20	Other Employee Benefits-Human Resources	219,970.00			219,970.00	18,810.00
6310-6100-99999999-10	Agency R.N.-Nursing-Short Term	0.00			0.00	36,012.00
6310-6100-99999999-11	Agency R.N.-Nursing-Short Term	210,801.00			210,801.00	22,755.00
6310-6200-99999999-10	Agency R.N.-Nursing-Long Term	0.00			0.00	32,644.00
6310-6200-99999999-11	Agency R.N.-Nursing-Long Term	85,022.00			85,022.00	34,862.00
6320-6100-99999999-10	Agency L.P.N.-Nursing-Short Term	0.00			0.00	62,846.00
6320-6100-99999999-11	Agency L.P.N.-Nursing-Short Term	99,959.00			99,959.00	41,921.00
6320-6200-99999999-10	Agency L.P.N.-Nursing-Long Term	0.00			0.00	91,668.00
6320-6200-99999999-11	Agency L.P.N.-Nursing-Long Term	675.00			675.00	0.00
6320-6300-99999999-10	Agency L.P.N.-RCH	279.00			279.00	0.00
6400-6200-99999999-10	Medical Director Fees-Nsg-Nursing-Long Term	45,000.00			45,000.00	41,543.00
6400-6400-99999999-10	Medical Director Fees-Nsg-Nursing Administration	1,360.00			1,360.00	0.00
6410-6400-99999999-10	Pharmacy Consultant-Nursing Administration	12,043.00			12,043.00	4,432.00
6410-6700-99999999-10	Pharmacy Consultant-Pharmacy	0.00			0.00	4,695.00
6410-6700-99999999-11	Pharmacy Consultant-Pharmacy	38.00			38.00	0.00
6415-8700-99999999-10	Professional Services Dev-Pharmacy	0.00			0.00	14,155.00
6415-7700-99999999-20	Professional Services Dev-Development	0.00			0.00	(614.00)
6420-8300-99999999-10	Legal Fees-Administration	111,724.00			111,724.00	36,685.00
6420-8300-99999999-20	Legal Fees-Administration	0.00			0.00	33,690.00
6420-8300-99999999-30	Legal Fees-Administration	1,392.00			1,392.00	(7,622.00)
6420-8900-99999999-10	Legal Fees-Human Resources	0.00			0.00	2,485.00
6420-8900-99999999-20	Legal Fees-Human Resources	57,090.00			57,090.00	34,944.00
6430-8700-99999999-10	Accounting Fees-Finance	0.00			0.00	34,965.00
6430-8700-99999999-20	Accounting Fees-Finance	38,398.00			38,398.00	36,058.00
6440-8800-99999999-10	Data Processing Fees-IT	0.00			0.00	22,839.00
6440-8800-99999999-20	Data Processing Fees-IT	0.00			0.00	97.00
6440-8800-99999999-30	Data Processing Fees-IT	0.00			0.00	1,302.00
6450-6900-99999999-10	Professional Fees-Ancillary & Ambulance-	(11,364.00)		(25,964.00)	(37,328.00)	(2,383.00)
6450-8300-10	Professional Fees-Administration	0.00	RJE - 12	(25,964.00)	0.00	(20,231.00)
6450-8300-20	Professional Fees-Administration	51,660.00			51,660.00	76,442.00
6450-8300-99999999-10	Professional Fees-Administration	0.00			0.00	48,580.00
6450-8300-99999999-20	Professional Fees-Administration	0.00			0.00	51,975.00
6470-8400-99999999-20	Consultants-Marketing	0.00			0.00	830.00
6470-8600-99999999-20	Consultants-Wellness-	0.00			0.00	118,241.00
6475-8500-99999999-20	EPP Talent Fees - Nelson Hall-Nelson Hall	0.00			0.00	400.00
6480-8400-99999999-20	Event Expense-Marketing-	0.00			0.00	8,145.00
6480-8500-99999999-20	Event Expense-Nelson Hall	113,141.00			113,141.00	55,025.00
6500-6100-99999999-10	Supplies (Non-Medical)-Nursing-Short Term	0.00			0.00	30,075.00
6500-6100-99999999-11	Supplies (Non-Medical)-Nursing-Short Term	171,496.00			171,496.00	72,133.00
6500-6200-99999999-10	Supplies (Non-Medical)-Nursing-Long Term	446.00			446.00	37,766.00
6500-6200-99999999-11	Supplies (Non-Medical)-Nursing-Long Term	0.00			0.00	715.00
6500-6200-99999999-20	Supplies (Non-Medical)-Nursing-Long Term	4,547.00			4,547.00	3,093.00
6500-6300-99999999-10	Supplies (Non-Medical)-RCH	508.00			508.00	830.00
6500-6400-99999999-10	Supplies (Non-Medical)-Nursing Administration	281.00			281.00	0.00
6500-6500-99999999-10	Supplies (Non-Medical)-ALSA	0.00			0.00	809.00
6500-6500-99999999-20	Supplies (Non-Medical)-ALSA	0.00			0.00	

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
6500-6600-99999999-10	Supplies (Non-Medical)-Therapy	5,029.00			5,029.00	1,799.00
6500-6600-99999999-11	Supplies (Non-Medical)-Therapy	0.00			0.00	2,317.00
6500-6700-99999999-10	Supplies (Non-Medical)-Pharmacy	706.00			706.00	2,159.00
6500-6700-99999999-11	Supplies (Non-Medical)-Pharmacy	0.00			0.00	(2,159.00)
6500-7200-99999999-10	Supplies (Non-Medical)-Life Enrichment	317.00			317.00	233.00
6500-7900-99999999-10	Supplies (Non-Medical)-Laundry	0.00			0.00	124.00
6500-8000-99999999-10	Supplies (Non-Medical)-Housekeeping	0.00			0.00	1,622.00
6500-8100-99999999-10	Supplies (Non-Medical)-Maintenance	401.00			401.00	390.00
6500-8100-99999999-20	Supplies (Non-Medical)-Maintenance	0.00			0.00	6,453.00
6500-8600-99999999-20	Supplies (Non-Medical)-Wellness	0.00			0.00	259.00
6500-8800-99999999-20	Supplies (Non-Medical)-IT	0.00			0.00	743.00
6502-6700-99999999-10	Legend Drugs- Med A-Pharmacy	148,778.00			148,778.00	64,146.00
6502-6700-99999999-11	Legend Drugs- Med A-Pharmacy	0.00			0.00	92,822.00
6504-6700-99999999-10	Legend Drugs - Med C- Pharmacy-Pharmacy	149,511.00			149,511.00	44,426.00
6504-6700-99999999-11	Legend Drugs - Med C- Pharmacy-Pharmacy	0.00			0.00	33,125.00
6506-6100-99999999-10	Legend Drugs- SNF-Nursing-Short Term	586.00			586.00	0.00
6506-6700-99999999-10	Legend Drugs- SNF-Pharmacy	15,388.00			15,388.00	9,041.00
6506-6700-99999999-11	Legend Drugs- SNF-Pharmacy	0.00			0.00	3,382.00
6510-6700-99999999-10	Non-Legend Drugs- Med A-Pharmacy	2,148.00			2,148.00	675.00
6514-6700-99999999-10	Non-Legend Drugs- SNF-Pharmacy	15,905.00			15,905.00	5,922.00
6514-6700-99999999-11	Non-Legend Drugs- SNF-Pharmacy	0.00			0.00	4,951.00
6520-6700-99999999-10	IV Therapy- Pharmacy-Pharmacy	18,428.00			18,428.00	8,566.00
6520-6700-99999999-11	IV Therapy- Pharmacy-Pharmacy	0.00			0.00	8,194.00
6522-6700-99999999-10	IV Therapy Med A- Pharmacy-Pharmacy	6,328.00			6,328.00	2,415.00
6522-6700-99999999-11	IV Therapy Med A- Pharmacy-Pharmacy	0.00			0.00	1,324.00
6526-6700-99999999-10	IV Therapy - Medicare C-Pharmacy	10,773.00			10,773.00	12,044.00
6526-6700-99999999-11	IV Therapy - Medicare C-Pharmacy	0.00			0.00	229.00
6534-6800-99999999-10	Enteral Feeding-Medical Supplies	1,051.00			1,051.00	1,249.00
6534-6800-99999999-11	Enteral Feeding-Medical Supplies	0.00			0.00	189.00
6536-6900-99999999-10	Oxygen Medicare-Ancillary & Ambulance	3,465.00			3,465.00	6,086.00
6536-6900-99999999-11	Oxygen Medicare-Ancillary & Ambulance	0.00			0.00	4,066.00
6538-6900-99999999-10	Oxygen Managed Care-Ancillary & Ambulance	0.00			0.00	420.00
6538-6900-99999999-11	Oxygen Managed Care-Ancillary & Ambulance	0.00			0.00	213.00
6540-6900-99999999-10	Oxygen Other (Mcd)-Ancillary & Ambulance	7,259.00			7,259.00	11,757.00
6540-6900-99999999-11	Oxygen Other (Mcd)-Ancillary & Ambulance	0.00			0.00	8,060.00
6545-7800-99999999-10	Raw Food- Dietary-Dietary	390,320.00			390,320.00	318,914.00
6545-7821-99999999-20	Raw Food- Dietary-Bistro	0.00			0.00	313,785.00
6545-7822-99999999-20	Raw Food- Dietary-Bakery	0.00			0.00	248,463.00
6545-7823-99999999-20	Raw Food- Dietary-Conservatory	0.00			0.00	482,113.00
6545-7824-99999999-20	Raw Food- Dietary-Market	(472.00)			(472.00)	0.00
6545-7824-99999999-20	Raw Food- Dietary-Market	0.00			0.00	152,895.00
6545-8400-99999999-10	Raw Food- Dietary-Marketing	23.00			23.00	0.00
6550-6100-99999999-10	Supplies-Nursing-Short Term	1,426.00			1,426.00	666.00
6550-6200-99999999-10	Supplies-Nursing-Long Term	302.00			302.00	1,284.00
6550-6300-99999999-10	Supplies-RCH	847.00			847.00	0.00
6550-7200-99999999-10	Supplies-Life Enrichment	29.00			29.00	0.00
6550-7800-99999999-10	Supplies-Dietary	7,110.00			7,110.00	7,092.00
6550-7821-99999999-20	Supplies-Bistro	0.00			0.00	921.00
6550-7822-99999999-20	Supplies-Bakery	0.00			0.00	1,180.00
6550-7823-99999999-20	Supplies-Conservatory	0.00			0.00	11,954.00
6550-7824-99999999-20	Supplies-Market	0.00			0.00	615.00
6550-7900-99999999-10	Supplies-Laundry	13,448.00			13,448.00	10,139.00
6550-8000-99999999-10	Supplies-Housekeeping	37,019.00			37,019.00	11,035.00
6550-8000-99999999-20	Supplies-Housekeeping	0.00			0.00	3,898.00
6550-8100-99999999-10	Supplies-Maintenance	73,615.00			73,615.00	35,195.00
6550-8100-99999999-20	Supplies-Maintenance	0.00			0.00	233,627.00
6550-8300-99999999-10	Supplies-Administration	0.00			0.00	172.00
6550-8300-99999999-20	Supplies-Administration	0.00			0.00	161.00
6550-8500-99999999-20	Supplies-Nelson Hall	0.00			0.00	112.00
6550-8800-99999999-20	Supplies-IT	0.00			0.00	28.00
6560-6100-99999999-10	Supplies-Nursing-Short Term	0.00			0.00	8.00
6560-6400-99999999-10	Office & Other Supplies-Nursing Administration	23.00			23.00	0.00
6560-6500-99999999-20	Office & Other Supplies-ALSA	0.00			0.00	4,423.00
6560-6600-99999999-10	Supplies-Therapy	0.00			0.00	32.00
6560-7200-99999999-10	Office & Other Supplies-Life Enrichment	2,335.00			2,335.00	915.00
6560-7300-99999999-10	Office & Other Supplies-Christian Ministries	108.00			108.00	24.00
6560-7600-99999999-10	Office & Other Supplies-Admissions	30.00			30.00	0.00
6560-7800-99999999-10	Office & Other Supplies-Dietary	1,276.00			1,276.00	0.00
6560-7900-99999999-10	Office & Other Supplies-Laundry	1,762.00			1,762.00	370.00
6560-8000-99999999-10	Office & Other Supplies-Housekeeping	18,353.00			18,353.00	18,164.00
6560-8000-99999999-20	Office & Other Supplies-Housekeeping	0.00			0.00	768.00
6560-8100-99999999-10	Office & Other Supplies-Maintenance	266.00			266.00	0.00
6560-8300-99999999-10	Office & Other Supplies-Administration	14,016.00			14,016.00	14,221.00
6560-8300-99999999-20	Office & Other Supplies-Administration	0.00			0.00	10,787.00
6560-8400-99999999-20	Office & Other Supplies-Marketing	0.00			0.00	(18.00)
6560-8500-99999999-20	Office & Other Supplies-Nelson Hall	0.00			0.00	13,227.00
6560-8600-99999999-10	Office & Other Supplies-Wellness	457.00			457.00	90.00
6560-8600-99999999-20	Office & Other Supplies-Wellness	0.00			0.00	4,173.00
6560-8900-99999999-10	Supplies-Human Resources	0.00			0.00	35.00
6560-8900-99999999-20	Supplies-Human Resources	0.00			0.00	21.00
6565-6400-99999999-10	Postage-Nursing Administration	8.00			8.00	0.00
6565-8300-99999999-10	Postage-Administration	3,342.00			3,342.00	4,288.00
6565-8300-99999999-20	Postage-Administration	0.00			0.00	11,236.00
6565-8400-99999999-20	Postage-Marketing	0.00			0.00	33,074.00
6565-8500-99999999-20	Postage-Nelson Hall	0.00			0.00	3,200.00
6570-7800-99999999-10	Supplies (Non-Food /Non-Paper)-Dietary	32,741.00			32,741.00	13,825.00
6570-7821-99999999-20	Supplies (Non-Food /Non-Paper)-Bistro	0.00			0.00	2,008.00
6570-7822-99999999-20	Supplies (Non-Food /Non-Paper)-Bakery	0.00			0.00	442.00
6570-7823-99999999-20	Supplies (Non-Food /Non-Paper)-Conservatory	0.00			0.00	20,344.00
6570-7824-99999999-20	Supplies (Non-Food /Non-Paper)-Market	0.00			0.00	4,921.00
6575-7800-99999999-10	Supplies - Paper-Dietary	32,836.00			32,836.00	38,794.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
6575-7821-99999999-20	Supplies - Paper-Bistro	0.00			0.00	37,904.00
6575-7822-99999999-20	Supplies - Paper-Bakery	0.00			0.00	28,915.00
6575-7823-99999999-20	Supplies - Paper-Conservatory	0.00			0.00	56,243.00
6575-7824-99999999-20	Supplies - Paper-Market	0.00			0.00	12,362.00
6575-8000-99999999-10	Supplies - Paper-Housekeeping	12,549.00			12,549.00	22,296.00
6575-8000-99999999-20	Supplies - Paper-Housekeeping	0.00			0.00	18,703.00
6578-7900-99999999-10	Linen Replacement- Laundry-Laundry	3,022.00			3,022.00	4,725.00
6590-8800-99999999-20	Supplies - Small Tools & Equip- Maint-IT-	0.00			0.00	644.00
6592-8100-99999999-10	Bio-Medical Supplies & Parts - Maint-Maintenance	6,595.00			6,595.00	5,615.00
6595-6500-99999999-20	Travel Vehicle-ALSA	0.00			0.00	16.00
6595-8000-99999999-10	Travel Vehicle-Housekeeping-	0.00			0.00	115.00
6595-8300-99999999-10	Travel Vehicle-Administration	881.00			881.00	1,923.00
6595-8300-99999999-20	Travel Vehicle-Administration	0.00			0.00	13,224.00
6595-8400-99999999-10	Travel Vehicle-Marketing	105.00			105.00	0.00
6600-6100-99999999-10	Equipment Rental-Nursing-Short Term	8,531.00			8,531.00	1,564.00
6600-6100-99999999-11	Equipment Rental-Nursing-Short Term	0.00			0.00	1,215.00
6600-6200-99999999-10	Equipment Rental-Nursing-Long Term	1,500.00			1,500.00	0.00
6600-6400-99999999-10	Equipment Rental-Nursing Administration-	0.00			0.00	260.00
6600-6800-99999999-10	Equipment Rental-Ancillary & Ambulance	12,203.00			12,203.00	0.00
6600-8300-99999999-10	Equipment Rental-Administration	1,770.00			1,770.00	1,327.00
6600-8300-99999999-20	Equipment Rental-Administration	0.00			0.00	1,327.00
6600-8800-99999999-10	Equipment Rental-IT	33,921.00			33,921.00	21,590.00
6600-8800-99999999-20	Equipment Rental-IT	0.00			0.00	25,924.00
6610-6400-99999999-10	Small Equipment Purchased-Nursing Administration	7,863.00			7,863.00	10,150.00
6610-7800-99999999-10	Small Equipment Purchased-Dietary	5,070.00			5,070.00	19,975.00
6610-7821-99999999-10	Small Equipment Purchased-Bistro	1,508.00			1,508.00	0.00
6610-7821-99999999-20	Small Equipment Purchased-Bistro	0.00			0.00	3,260.00
6610-7822-99999999-20	Small Equipment Purchased-Bakery	0.00			0.00	4,153.00
6610-7823-99999999-20	Small Equipment Purchased-Conservatory	0.00			0.00	10,168.00
6610-7824-99999999-20	Small Equipment Purchased-Market	0.00			0.00	710.00
6610-8000-99999999-10	Small Equipment Purchased-Housekeeping	637.00			637.00	0.00
6610-8000-99999999-20	Small Equipment Purchased-Housekeeping	0.00			0.00	798.00
6620-8100-99999999-10	Service Contracts-Maintenance	51,915.00			51,915.00	31,111.00
6620-8100-99999999-20	Service Contracts-Maintenance	0.00			0.00	118,942.00
6620-8300-99999999-10	Service Contracts-Administration-	0.00			0.00	4,075.00
6620-8800-99999999-10	Service Contracts-IT	90,240.00			90,240.00	32,114.00
6620-8800-99999999-20	Service Contracts-IT	0.00			0.00	54,619.00
6625-7800-99999999-10	Repair & Maintenance-Dietary	447.00			447.00	0.00
6625-8100-99999999-10	Repair & Maintenance-Maintenance	56,574.00			56,574.00	50,499.00
6625-8100-99999999-20	Repair & Maintenance-Maintenance	0.00			0.00	284,939.00
6625-8600-99999999-20	Repair & Maintenance-Wellness-	0.00			0.00	358.00
6625-8800-99999999-20	Repair & Maintenance-IT-	0.00			0.00	2,481.00
6625-8900-99999999-20	Repair & Maintenance-Human Resources	0.00			0.00	657.00
6630-6400-99999999-10	Equipment Repair & Maintenance-Nursing Administration-	0.00			0.00	59.00
6630-8100-99999999-20	Equipment Repair & Maintenance-Maintenance	0.00			0.00	119.00
6630-8800-99999999-10	Equipment Repair & Maintenance-IT-	0.00			0.00	152.00
6632-8800-99999999-10	Repair & Maint. Leased Equip-IT	796.00			796.00	2,528.00
6632-8800-99999999-20	Repair & Maint. Leased Equip-IT	0.00			0.00	1,996.00
6640-7800-99999999-20	Repair & Maintenance-Equipment-Dietary-	0.00			0.00	2,282.00
6670-8100-99999999-20	Vehicle Repair & Maintenance- Maint-Maintenance	0.00			0.00	37.00
6680-8100-99999999-10	Grounds Maintenance- Maint-Maintenance-	0.00			0.00	98.00
6680-8100-99999999-20	Grounds Maintenance- Maint-Maintenance-	0.00			0.00	1,164.00
6700-6400-99999999-10	Purchased Services-Nursing Administration	27,554.00			27,554.00	10,262.00
6700-6600-99999999-10	Purchased Services-Therapy	9,295.00			9,295.00	4,576.00
6700-6600-99999999-11	Purchased Services-Therapy-	0.00			0.00	476.00
6700-6900-99999999-10	Purchased Services-Ancillary & Ambulance	3,009.00			3,009.00	2,114.00
6700-7300-99999999-10	Purchased Services-Christian Ministries	638.00			638.00	1,074.00
6700-7300-99999999-20	Purchased Services-Christian Ministries	0.00			0.00	1,274.00
6700-7600-99999999-10	Purchased Services-Admissions	14,000.00			14,000.00	4,978.00
6700-7600-99999999-11	Purchased Services-Admissions	152.00			152.00	0.00
6700-7800-99999999-10	Purchased Services-Dietary	86,074.00			86,074.00	86,226.00
6700-7900-99999999-10	Purchased Services-Laundry	5,374.00			5,374.00	0.00
6700-8100-99999999-10	Purchased Services-Maintenance	65,075.00			65,075.00	62,617.00
6700-8300-99999999-10	Purchased Services-Administration	0.00			0.00	7,216.00
6700-8300-99999999-20	Purchased Services-Administration	81,882.00			81,882.00	36,052.00
6700-8700-99999999-10	Purchased Services-Finance	0.00			0.00	13,981.00
6700-8700-99999999-20	Purchased Services-Finance	0.00			0.00	560.00
6700-8800-99999999-20	Purchased Services-IT-	0.00			0.00	2,500.00
6700-8900-99999999-10	Purchased Services-Human Resources-	0.00			0.00	2,500.00
6700-8900-99999999-20	Purchased Services-Human Resources-	0.00			0.00	0.00
6702-6200-99999999-10	Purchased Services - Nsg - Dental-Nursing-Long Term	5,130.00			5,130.00	0.00
6702-6300-99999999-10	Purchased Services - Nsg - Dental-RCH	2,736.00			2,736.00	0.00
6702-6400-99999999-10	Purchased Services - Nsg - Dental-Nursing Administration-	1,308.00			1,308.00	5,099.00
6702-6400-99999999-20	Purchased Services - Nsg - Dental-Nursing Administration-	0.00			0.00	872.00
6710-6900-99999999-10	Ambulance Services-Ancillary & Ambulance	1,782.00			1,782.00	488.00
6712-7000-99999999-10	Laboratory Medicare-Laboratory	60,769.00			60,769.00	28,743.00
6712-7000-99999999-11	Laboratory Medicare-Laboratory-	0.00			0.00	11,237.00
6712-7100-99999999-10	Laboratory Medicare-X-Ray	125.00			125.00	125.00
6714-7000-99999999-10	Laboratory Managed Care-Laboratory	20,009.00			20,009.00	7,042.00
6714-7000-99999999-11	Laboratory Managed Care-Laboratory-	0.00			0.00	17,647.00
6716-7000-99999999-10	Laboratory Other (Mcd)-Laboratory	10,907.00			10,907.00	1,829.00
6716-7000-99999999-11	Laboratory Other (Mcd)-Laboratory-	0.00			0.00	117.00
6720-6100-99999999-10	X-Ray Medicare-Nursing-Short Term	4,241.00			4,241.00	0.00
6720-6300-99999999-10	X-Ray Medicare-RCH	85.00			85.00	0.00
6720-7100-99999999-10	X-Ray Medicare-X-Ray	6,254.00			6,254.00	16,281.00
6720-7100-99999999-11	X-Ray Medicare-X-Ray-	0.00			0.00	7,605.00
6722-6100-99999999-10	X-Ray Managed Care-Nursing-Short Term	4,745.00			4,745.00	0.00
6722-7100-99999999-10	X-Ray Managed Care-X-Ray	1,385.00			1,385.00	4,598.00
6722-7100-99999999-11	X-Ray Managed Care-X-Ray-	0.00			0.00	1,694.00
6730-8100-99999999-10	Purchased Services - Grounds- Maint-Maintenance	4,352.00			4,352.00	3,364.00
6730-8100-99999999-20	Purchased Services - Grounds- Maint-Maintenance	0.00			0.00	60,926.00
			RJE - 3	(11,880.00)		
				(11,880.00)		

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
6732-8100-99999999-10	Purchased Services-Grounds-Snowplowing-Maintenance-	0.00			0.00	176.00
6732-8100-99999999-20	Purchased Services-Grounds-Snowplowing-Maintenance-	0.00			0.00	1,083.00
6734-8100-99999999-10	Purchased Services - Maintenance-Maintenance	(509.00)			(509.00)	26,112.00
6740-8100-99999999-10	Purchased Services - Plumbing- Maint-Maintenance	304.00			304.00	0.00
6742-8100-99999999-10	Bio-Medical Purchased Services - Maint-Maintenance-	0.00			0.00	163.00
6745-7600-99999999-10	Purchased Service Other-Admissions	7,920.00			7,920.00	0.00
6750-7800-99999999-10	Purchased Service- Management Salary-Dietary-	0.00			0.00	142,720.00
6750-7821-99999999-20	Purchased Service- Management Salary-Bistro-	0.00			0.00	169,119.00
6750-7822-99999999-20	Purchased Service- Management Salary-Bakery-	0.00			0.00	105,021.00
6750-7823-99999999-20	Purchased Service- Management Salary-Conservatory-	0.00			0.00	169,484.00
6750-7824-99999999-20	Purchased Service- Management Salary-Market-	0.00			0.00	39,225.00
6760-6600-99999999-10	Purchased Services- Management-Therapy	163,716.00			163,716.00	112,516.00
6760-6600-99999999-11	Purchased Services- Management-Therapy-	0.00			0.00	54,970.00
6760-7800-99999999-10	Purchased Services- Management-Dietary	301,251.00			301,251.00	42,271.00
6760-7821-99999999-20	Purchased Services- Management-Bistro	0.00			0.00	33,841.00
6760-7822-99999999-20	Purchased Services- Management-Bakery	0.00			0.00	23,688.00
6760-7823-99999999-20	Purchased Services- Management-Conservatory	0.00			0.00	27,647.00
6760-7824-99999999-20	Purchased Services- Management-Market	0.00			0.00	6,484.00
6760-8300-99999999-10	Purchased Services- Management-Administration	11,667.00			11,667.00	0.00
6770-8100-99999999-10	Trash Removal - Maint-Maintenance	28,530.00			28,530.00	29,101.00
6770-8100-99999999-20	Trash Removal - Maint-Maintenance	0.00			0.00	99,423.00
6772-8100-99999999-10	Nursing Medical Trash Removal-Maint-Maintenance	1,128.00			1,128.00	1,350.00
6800-7200-99999999-10	Entertainment-Life Enrichment	8,170.00			8,170.00	5,080.00
6800-8600-99999999-20	Entertainment-Wellness	0.00			0.00	28,965.00
6800-8600-99999999-E-200	Entertainment-Wellness-	0.00			0.00	(489.00)
6800-8900-99999999-20	Entertainment-Human Resources-	0.00			0.00	111.00
6810-8300-99999999-10	Printing-Administration	5,036.00			5,036.00	5,425.00
6810-8300-99999999-20	Printing-Administration	0.00			0.00	109,199.00
6820-8400-99999999-20	Advertising Help Wanted-Marketing-	0.00			0.00	3.00
6820-8900-99999999-10	Advertising Help Wanted-Human Resources	65,205.00			65,205.00	50,680.00
6820-8900-99999999-20	Advertising Help Wanted-Human Resources	0.00			0.00	33,843.00
6825-6400-99999999-10	Nursing Recruitment-Nursing Administration	4,000.00			4,000.00	0.00
6825-8300-99999999-10	Nursing Recruitment-Administration	22,520.00			22,520.00	0.00
6840-7600-99999999-10	Marketing-Admissions	21,179.00			21,179.00	20,135.00
6840-8300-99999999-10	Marketing-Administration	0.00			0.00	31,402.00
6840-8300-99999999-20	Marketing-Administration	0.00			0.00	1,699.00
6840-8400-99999999-10	Marketing-Marketing	575.00			575.00	0.00
6840-8400-99999999-20	Marketing-Nelson Hall	0.00			0.00	156.00
6850-7600-99999999-10	Advertising-Admissions	125.00			125.00	0.00
6850-8100-99999999-20	Advertising-Maintenance-	0.00			0.00	350.00
6850-8300-99999999-10	Advertising-Administration-	0.00			0.00	1,060.00
6850-8400-99999999-10	Advertising-Marketing	1,166.00			1,166.00	8,192.00
6850-8400-99999999-20	Advertising-Marketing	0.00			0.00	63,458.00
6850-8500-99999999-20	Advertising-Nelson Hall	0.00			0.00	102,952.00
6850-8900-99999999-10	Advertising-Human Resources-	0.00			0.00	539.00
6850-8900-99999999-20	Advertising-Human Resources-	0.00			0.00	328.00
6860-8500-99999999-20	EPP Promotions - Nelson Hall-Nelson Hall-	0.00			0.00	255.00
6870-8900-99999999-10	Employee Background Check-Human Resources	9,188.00			9,188.00	7,012.00
6870-8900-99999999-20	Employee Background Check-Human Resources	0.00			0.00	3,763.00
6880-6400-99999999-10	Dietary Services-Nursing Administration	570.00			570.00	2,452.00
6880-7200-99999999-10	Dietary Services-Life Enrichment	195.00			195.00	862.00
6880-7300-99999999-10	Dietary Services-Christian Ministries	204.00			204.00	0.00
6880-7300-99999999-20	Dietary Services-Christian Ministries	0.00			0.00	80.00
6880-7600-99999999-10	Dietary Services-Admissions-	0.00			0.00	132.00
6880-7700-99999999-30	Dietary Services-Development-	0.00			0.00	94.00
6880-7800-99999999-10	Dietary Services-Dietary	(2,281.00)			(2,281.00)	(14,166.00)
6880-7823-99999999-10	Dietary Services-Conservatory	(2,171.00)			(2,171.00)	0.00
6880-7823-99999999-20	Dietary Services-Conservatory	0.00			0.00	(53,404.00)
6880-8000-99999999-20	Dietary Services-Housekeeping-	0.00			0.00	77.00
6880-8100-99999999-20	Dietary Services-Maintenance	0.00			0.00	1,890.00
6880-8300-99999999-10	Dietary Services-Administration	220.00			220.00	0.00
6880-8300-99999999-20	Dietary Services-Administration	0.00			0.00	21,591.00
6880-8400-99999999-20	Dietary Services-Marketing	0.00			0.00	6,677.00
6880-8500-99999999-20	Dietary Services-Nelson Hall	0.00			0.00	13,085.00
6880-8600-99999999-20	Dietary Services-Wellness	0.00			0.00	1,098.00
6880-8700-99999999-10	Dietary Services-Finance	163.00			163.00	83.00
6880-8700-99999999-20	Dietary Services-Finance	0.00			0.00	575.00
6880-8900-99999999-10	Dietary Services-Human Resources	3,387.00			3,387.00	10,512.00
6880-8900-99999999-20	Dietary Services-Human Resources	0.00			0.00	4,660.00
6910-7800-99999999-10	Telephone-Dietary	75.00			75.00	0.00
6910-8000-99999999-10	Telephone-Housekeeping	400.00			400.00	0.00
6910-8300-99999999-10	Telephone-Administration	40,428.00			(14,550.00)	25,878.00
			RJE - 5		(14,550.00)	32,473.00
6910-8300-99999999-20	Telephone-Administration	0.00			0.00	55,418.00
6915-8300-99999999-10	Cable TV-Administration	34,156.00			34,156.00	26,213.00
6915-8300-99999999-20	Cable TV-Administration	0.00			0.00	29,036.00
6920-7300-99999999-10	Dues & Membership-Christian Ministries-	0.00			0.00	88.00
6920-7300-99999999-20	Dues & Membership-Christian Ministries-	0.00			0.00	88.00
6920-8100-99999999-10	Dues & Membership-Maintenance-	0.00			0.00	1,024.00
6920-8300-99999999-10	Dues & Membership-Administration	26,448.00			(499.00)	16,191.00
			RJE - 10		(499.00)	
6920-8300-99999999-20	Dues & Membership-Administration	0.00			0.00	10,980.00
6920-8700-99999999-10	Dues & Membership-Finance-	0.00			0.00	335.00
6920-8700-99999999-20	Dues & Membership-Finance-	0.00			0.00	364.00
6920-8900-99999999-10	Dues & Membership-Human Resources-	0.00			0.00	906.00
6920-8900-99999999-20	Dues & Membership-Human Resources-	0.00			0.00	1,000.00
6925-8300-99999999-10	Alliance-Administration-	785.00			785.00	785.00
6930-8300-99999999-10	Dues Cheshire Chamber Of Commerce-Administration	0.00			0.00	785.00
6930-8300-99999999-20	Dues Cheshire Chamber Of Commerce-Administration	95.00			95.00	0.00
6935-8300-99999999-10	Dues And Subscriptions-Administration	160.00			160.00	0.00
6940-7200-99999999-10	Subscriptions-Life Enrichment					

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
6940-8300-9999999-10	Subscriptions-Administration	372.00			372.00	396.00
6940-8900-9999999-10	Subscriptions-Human Resources-	0.00			0.00	882.00
6950-8600-9999999-20	Education-Wellness-	0.00			0.00	1,547.00
6850-8900-9999999-10	Education-Human Resources	8,317.00			8,317.00	6,206.00
6950-8900-9999999-20	Education-Human Resources	0.00			0.00	3,673.00
6955-8300-9999999-10	Travel & Seminar-Administration	4,342.00			4,342.00	14.00
6955-8300-9999999-20	Travel & Seminar-Administration	0.00			0.00	685.00
6955-8500-9999999-20	Travel & Seminar-Nelson Hall	0.00			0.00	45.00
6960-8100-9999999-10	Licenses-Maintenance	100.00			100.00	0.00
6960-8300-9999999-10	Licenses-Administration	99.00			99.00	(6.00)
6960-8300-9999999-20	Licenses-Administration	0.00			0.00	16,852.00
6960-8700-9999999-10	Licenses-Finance	384.00			384.00	0.00
6960-8800-9999999-10	Licenses-IT	63,315.00			63,315.00	48,850.00
6960-8800-9999999-20	Licenses-IT	0.00			0.00	35,123.00
6968-8100-10	Discounts Taken-Nursing-Short Term-	0.00			0.00	(1.00)
6968-6100-9999999-10	Discounts Taken-Nursing-Short Term	(26.00)			(26.00)	(59.00)
6968-6200-9999999-10	Discounts Taken-Nursing-Long Term	(58.00)			(58.00)	(2.00)
6968-6300-9999999-10	Discounts Taken-RCH	(1.00)			(1.00)	0.00
6968-6400-9999999-10	Discounts Taken-Nursing Administration-	0.00			0.00	(7.00)
6968-6700-9999999-10	Discounts Taken-Pharmacy	(495.00)			(495.00)	(4,121.00)
6968-7900-9999999-10	Discounts Taken-Laundry	(121.00)			(121.00)	0.00
6968-8000-9999999-10	Discounts Taken-Housekeeping	(506.00)			(506.00)	0.00
6968-8300-9999999-10	Discounts Taken-Administration-	0.00			0.00	(594.00)
6968-8300-10	Discounts Taken-Depreciation/Amortization-	0.00			0.00	(49.00)
6968-8300-20	Discounts Taken-Depreciation/Amortization	0.00			0.00	(3.00)
6970-8300-9999999-10	Penalties-Administration-	0.00			0.00	1,280.00
6970-8300-9999999-20	Penalties-Administration-	0.00			0.00	720.00
6982-8400-9999999-20	Christmas Festival-Marketing	0.00			0.00	4,217.00
6988-7823-9999999-20	Dietary Special Events-Conservatory	0.00			0.00	2,413.00
6990-7800-9999999-10	Linien Dietary-Dietary	3,946.00			3,946.00	4,195.00
6990-7821-9999999-20	Linien Dietary-Bistro	0.00			0.00	7,552.00
6990-7823-9999999-20	Linien Dietary-Conservatory	0.00			0.00	30,207.00
6992-8300-10	Bank & Credit Card Fees-Administration	14.00			14.00	0.00
6992-8300-9999999-10	Bank & Credit Card Fees-Administration	7,539.00			7,539.00	1,314.00
6992-8300-9999999-20	Bank & Credit Card Fees-Administration	0.00			0.00	7,734.00
6992-8300-9999999-E-100	Bank & Credit Card Fees-Administration-	0.00			0.00	59.00
6992-8300-9999999-E-200	Bank & Credit Card Fees-Administration-	0.00			0.00	1,663.00
6994-8300-9999999-10	Charitable Contributions Expense-Administration	0.00			0.00	195,012.00
6994-8300-9999999-20	Charitable Contributions Expense-Administration	0.00			0.00	420,000.00
6999-6100-9999999-10	Other-Nursing-Short Term	275.00			275.00	365.00
6999-6200-9999999-10	Other-Nursing-Long Term	407.00			407.00	524.00
6999-6300-10	Other-RCH-	0.00			0.00	302.00
6999-6300-9999999-10	Other-RCH	50.00			50.00	335.00
6999-6300-9999999-12	Other-RCH-	0.00		(28,016.00)	0.00	(60.00)
6999-6400-9999999-10	Other-Nursing Administration	30,602.00			2,566.00	11,446.00
			RJE - 7	(28,016.00)		
6999-6500-9999999-10	Other-ALSA	55.00			55.00	0.00
6999-6500-9999999-20	Other-ALSA	0.00			0.00	3,336.00
6999-6600-9999999-10	Other-Therapy	960.00			960.00	35.00
6999-6800-9999999-10	Other-Medical Supplies-	0.00			0.00	154.00
6999-6900-9999999-10	Other-Ancillary & Ambulance	1,803.00			1,803.00	651.00
6999-7000-9999999-10	Other-Laboratory	14,750.00			14,750.00	0.00
6999-7200-9999999-10	Other-Life Enrichment	9,691.00			9,691.00	10,020.00
6999-7300-9999999-10	Other-Christian Ministries	877.00			877.00	178.00
6999-7300-9999999-20	Other-Christian Ministries	0.00			0.00	149.00
6999-7600-9999999-10	Other-Admissions	163.00			163.00	2,018.00
6999-7700-9999999-20	Other-Development	0.00			0.00	259.00
6999-7700-9999999-30	Other-Development-	0.00			0.00	365.00
6999-7800-9999999-10	Other-Dietary	2,422.00			2,422.00	21,285.00
6999-7821-9999999-20	Other-Bistro	0.00			0.00	5,566.00
6999-7822-9999999-20	Other-Bakery	0.00			0.00	2,594.00
6999-7823-9999999-20	Other-Conservatory	0.00			0.00	14,046.00
6999-7824-9999999-20	Other-Market	0.00			0.00	4,551.00
6999-7900-9999999-10	Other-Laundry	(29,968.00)			2,201.00	(39,198.00)
			RJE - 9	32,169.00		
6999-7900-9999999-20	Other-Laundry	0.00			0.00	(2,442.00)
6999-8000-9999999-10	Other-Housekeeping	13,458.00			13,458.00	8,863.00
6999-8000-9999999-20	Other-Housekeeping	0.00			0.00	12,090.00
6999-8100-9999999-10	Other-Maintenance	1,724.00			1,724.00	5,158.00
6999-8100-9999999-20	Other-Maintenance	0.00			0.00	13,582.00
6999-8300-9999999-10	Other-Administration	51,783.00			51,783.00	(53,352.00)
6999-8300-9999999-20	Other-Administration	0.00			0.00	107,234.00
6999-8300-9999999-30	Other-Administration-	0.00			0.00	(8,261.00)
6999-8400-9999999-20	Other-Marketing	0.00			0.00	8,330.00
6999-8500-9999999-10	Other-Nelson Hall	89.00			89.00	16.00
6999-8500-9999999-20	Other-Nelson Hall	0.00			0.00	28,938.00
6999-8500-9999999-30	Other-Nelson Hall	0.00			0.00	11.00
6999-8500-9999999-E-200	Other-Nelson Hall-	0.00			0.00	1,503.00
6999-8600-9999999-20	Other-Wellness	0.00			0.00	3,578.00
6999-8600-9999999-E-200	Other-Wellness-	0.00			0.00	(189.00)
6999-8700-9999999-10	Other-Finance	60.00			60.00	0.00
6999-8700-9999999-20	Other-Finance	0.00			0.00	615.00
6999-8800-9999999-10	Other-IT	3,802.00			3,802.00	13,610.00
6999-8800-9999999-20	Other-IT	0.00			0.00	12,416.00
6999-8900-9999999-10	Other-Human Resources	831.00			831.00	7,708.00
6999-8900-9999999-20	Other-Human Resources	0.00			0.00	4,610.00
7100-8200-10	Gas (Natural & Propane)-Utilities	37,988.00			37,988.00	23,695.00
7100-8200-11	Gas (Natural & Propane)-Utilities-	0.00			0.00	23,565.00
7100-8200-20	Gas (Natural & Propane)-Utilities	0.00			0.00	139,569.00
7110-8200-10	Gas - (Natural & Propane)-RCH-Utilities	26,750.00			26,750.00	8,132.00
7110-8200-12	Gas - (Natural & Propane)-RCH-Utilities-	0.00			0.00	8,069.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
7200-8200-10	Electricity-Utilities	123,618.00			123,618.00	59,464.00
7200-8200-11	Electricity-Utilities	(2,359.00)			(2,359.00)	40,307.00
7200-8200-20	Electricity-Utilities	0.00			0.00	481,300.00
7200-8200-9999999-11	Electricity-Utilities-	0.00			0.00	(13,332.00)
7210-8200-10	Electricity - RCH-Utilities	24,090.00			24,090.00	8,830.00
7210-8200-12	Electricity - RCH-Utilities-	0.00			0.00	6,230.00
7300-8200-10	Water & Sewer-Utilities	32,230.00			32,230.00	13,264.00
7300-8200-11	Water & Sewer-Utilities	16,815.00			16,815.00	27,817.00
7300-8200-20	Water & Sewer-Utilities	0.00			0.00	102,854.00
7300-8200-99999999-10	Water & Sewer-Utilities	1,896.00			1,896.00	7,275.00
7300-8200-99999999-11	Water & Sewer-Utilities	1,682.00			1,682.00	5,045.00
7300-8200-99999999-20	Water & Sewer-Utilities	0.00			0.00	8,188.00
7300-8300-20	Water & Sewer-Administration	0.00			0.00	810.00
7300-8300-99999999-20	Water & Sewer-Administration-	0.00			0.00	9,729.00
7310-8200-10	Water & Sewer - RCH-Utilities	7,507.00			7,507.00	3,318.00
7310-8200-12	Water & Sewer - RCH-Utilities-	0.00			0.00	3,171.00
7310-8200-99999999-10	Water & Sewer - RCH-Utilities-	474.00			474.00	1,819.00
7400-8200-20	Administrators/200 Cook Hill-Utilities	0.00			0.00	(3,805.00)
8500-8000-10	Bad Debt-Bad Debt	68,004.00			68,004.00	87,503.00
8500-8000-20	Bad Debt-Bad Debt	0.00			0.00	1,680.00
8500-8000-99999999-10	Bad Debt-Bad Debt-	0.00			0.00	12,501.00
8600-8300-99999999-10	Insurance Package-Administration	13.00			13.00	0.00
8600-8300-99999999-11	Insurance Package-Insurance	133,468.00			133,468.00	73,549.00
8600-8300-99999999-20	Insurance Package-Insurance	0.00			0.00	209,562.00
8600-9100-10	Insurance Package-Insurance	(77.00)			(77.00)	27,765.00
8600-9100-99999999-10	Insurance Package-Insurance	0.00			0.00	21,885.00
8600-9100-99999999-20	Insurance Package-Insurance	10,437.00			10,437.00	19,953.00
8610-9100-10	Insurance Auto-Insurance	0.00			0.00	23,251.00
8610-9100-20	Insurance Auto-Insurance	492.00			492.00	2,482.00
8610-9100-99999999-10	Insurance Auto-Insurance	0.00			0.00	1,606.00
8610-9100-99999999-20	Insurance Auto-Insurance	26,519.00			26,519.00	19,969.00
8620-9100-10	Insurance Directors & Officers-Insurance	0.00			0.00	23,688.00
8620-9100-20	Insurance Directors & Officers-Insurance	179.00			179.00	6,817.00
8620-9100-99999999-10	Insurance Directors & Officers-Insurance	0.00			0.00	2,183.00
8620-9100-99999999-20	Insurance Directors & Officers-Insurance	69,229.00			69,229.00	75,096.00
8700-9200-10	Interest Expense Bonds-Interest Expense	0.00			0.00	269,298.00
8700-9200-20	Interest Expense Bonds-Interest Expense	7,575.00			7,575.00	(11,666.00)
8700-9200-99999999-10	Interest Expense Bonds-Interest Expense	0.00			0.00	19,659.00
8700-9200-99999999-20	Interest Expense Bonds-Interest Expense	0.00			0.00	516.00
8710-9200-10	Interest Expense Other-Interest Expense-	0.00			0.00	1,510.00
8710-9200-30	Interest Expense Other-Interest Expense-	374.00			374.00	183.00
8710-9200-99999999-10	Interest Expense Other-Interest Expense	0.00			0.00	762.00
8710-9200-99999999-30	Interest Expense Other-Interest Expense	22,865.00			22,865.00	21,972.00
8800-9300-10	Amortization of Land Improvement-Depreciation/Amortization	0.00			0.00	66,718.00
8800-9300-20	Amortization of Land Improvement-Depreciation/Amortization	0.00			0.00	218,262.00
8830-9300-10	Dep Building-Depreciation/Amortization	194,918.00			194,918.00	2,433,055.00
8830-9300-20	Dep Building-Depreciation/Amortization	0.00			0.00	582.00
8830-9300-21	Dep Building-Depreciation/Amortization	0.00			0.00	5,013.00
8830-9300-25	Dep Building-Depreciation/Amortization	0.00			0.00	2,954.00
8830-9300-26	Dep Building-Depreciation/Amortization	0.00			0.00	107.00
8830-9300-27	Dep Building-Depreciation/Amortization	0.00			0.00	7,090.00
8838-9300-20	Depreciation Building - 218 Cook Hill Road-Depreciation/Amortization	(630.00)			(630.00)	63,852.00
8840-9300-10	Dep Equipment-Depreciation/Amortization	78,071.00			78,071.00	78,703.00
8845-9300-10	Depreciation Equipment - Non Movable-Depreciation/Amortization	141,380.00			141,380.00	65,635.00
8850-9300-10	EPP Dep. Equipment-Depreciation/Amortization	0.00			0.00	686,392.00
8850-9300-20	EPP Dep. Equipment-Depreciation/Amortization	7,563.00			7,563.00	17,715.00
8860-9300-10	Dep Vehicle-Depreciation/Amortization	0.00			0.00	8,246.00
8860-9300-20	Dep Vehicle-Depreciation/Amortization	0.00			0.00	6,458.00
8880-9300-10	Amort of COI-Depreciation/Amortization-	0.00			0.00	34,582.00
8880-9300-20	Amort of COI-Depreciation/Amortization-	0.00			0.00	1,664.00
8880-9300-99999999-10	Amort of COI-Depreciation/Amortization-	0.00			0.00	2,533.00
8880-9300-99999999-20	Amort of COI-Depreciation/Amortization-	(2,852,559.00)			(2,852,559.00)	0.00
8900-10	Gain (Loss) ERTC Revenue	(500,000.00)			(500,000.00)	0.00
8900-10Marcum	ERTC Revenue Increase	500,000.00			500,000.00	0.00
8900-10Marcum2	ERTC Reserve Amount	(350,000.00)			(350,000.00)	0.00
8901-10	Gain (Loss) PPP Loan Forgiveness	(64,533.00)			(64,533.00)	0.00
8902-10	Gain (Loss) H.H.S. Provider Funds	0.00			0.00	(150,000.00)
BLUM Long Term Liability	SODEXO Def Liability	0.00			0.00	0.00
Marcum 101	Owners / Operators	0.00			303,792.00	0.00
			RJE - 1		303,792.00	
MARCUM 101-EPBH	IBNR Self Insurance	(317,979.00)			(317,979.00)	(218,208.00)
MARCUM 101-EPP	IBNR Self Insurance	0.00			0.00	(392,188.00)
Marcum 102	Head Accountant	0.00			65,324.00	0.00
			RJE - 2		65,324.00	
MARCUM 102-EPP	Unearned Entrance Fees	0.00			0.00	(1,437,785.00)
Marcum 103	On Shift PS	0.00			11,880.00	0.00
			RJE - 3		11,880.00	
Marcum 104	Marketing Salary	0.00			9,840.00	0.00
			RJE - 4		9,840.00	
Marcum 105	Cell Phone	0.00			7,119.00	0.00
			RJE - 5		7,119.00	
Marcum 106	Internet Services	0.00			7,431.00	0.00
			RJE - 5		7,431.00	
Marcum 107	Preplacement Physicals	0.00			3,274.00	0.00
			RJE - 6		3,274.00	
Marcum 108	Parties / Gifts Unrelated to Christmas Party	0.00			11,818.00	0.00
			RJE - 7		11,818.00	
Marcum 110	Nursing Education	0.00			1,576.00	0.00
			RJE - 7		1,576.00	
Marcum 111	Licenses	0.00			40.00	0.00
			RJE - 7		40.00	
Marcum 112	Travel / Seminars	0.00			185.00	0.00
			RJE - 7		185.00	

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
			RJE - 7	185.00		
MARCUM 112 EPP	Advanced Billing EPP	0.00			0.00	(39,642.00)
Marcum 113	Subscriptions	0.00		896.00	896.00	0.00
			RJE - 7	387.00		
			RJE - 10	499.00		
Marcum 114	Nursing Recruitment Fee	0.00		14,000.00	14,000.00	0.00
			RJE - 7	14,000.00		
Marcum 115	Gift Annuity Fees	0.00		25,964.00	25,964.00	0.00
			RJE - 12	25,964.00		
Marcum 117	EPP Laundry	0.00		(32,169.00)	(32,169.00)	0.00
			RJE - 9	(32,169.00)		
Total		0.00		0.00	0.00	0.00

Client: 173970 - The Elim Park Baptist Home, Inc.
 Engagement: Medical - The Elim Park Baptist Home, Inc.
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB
 Workpaper: A.02 - TB Combined Detail LS

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023
Group : [10-A]	Salaries and Wages				
Subgroup : [1.1]	Operators/Owners - Patient Days				
Marcum 101	Owners / Operators	0.00		303,792.00	303,792.00
Subtotal [1.1]	Operators/Owners - Patient Days	0.00		303,792.00	303,792.00
Subgroup : [2.1]	Administrators - Patient Days				
6100-8300-83006100-10	Wages - Regular-Administration	91,295.00		0.00	91,295.00
6110-8300-83006100-10	Wages - Salary-Administration	330,364.00		(303,792.00)	26,572.00
6120-8300-83006100-10	Wages - Vacation-Administration	23,019.00		0.00	23,019.00
6121-8300-83006100-10	Wages - Sick-Administration	13,031.00		0.00	13,031.00
6122-8300-83006100-10	Wages - Holiday-Administration	7,931.00		0.00	7,931.00
Subtotal [2.1]	Administrators - Patient Days	465,640.00		(303,792.00)	161,848.00
Subgroup : [4.1]	Other Administrative Salaries - Patient Days				
6100-6400-64006120-10	Wages - Regular-Nursing Administration	39,245.00		0.00	39,245.00
6100-7600-76006100-10	Wages - Regular-Admissions	3,925.00		0.00	3,925.00
6100-7600-76006122-10	Wages - Regular-Admissions	43,586.00		(9,840.00)	33,746.00
6100-7600-76006125-10	Wages - Regular-Admissions	9,127.00		0.00	9,127.00
6100-8300-83006120-10	Wages - Regular-Administration	37,857.00		0.00	37,857.00
6100-8300-83006122-10	Wages - Regular-Administration	75,162.00		0.00	75,162.00
6100-8300-83006122-10	Wages - Regular-Administration	16,602.00		0.00	16,602.00
6100-8800-88006120-10	Wages - Regular-IT	3,556.00		0.00	3,556.00
6100-8900-89006120-10	Wages - Regular-Human Resources	6,943.00		0.00	6,943.00
6101-6400-64006120-10	Wages - Overtime-Nursing Administration	2,959.00		0.00	2,959.00
6101-7600-76006122-10	Wages - Overtime-Admissions	29.00		0.00	29.00
6101-8300-83006120-10	Wages - Overtime-Administration	79,407.00		0.00	79,407.00
6110-7600-76006100-10	Wages - Salary-Admissions	10,723.00		0.00	10,723.00
6110-8300-83006120-10	Wages - Salary-Administration	103,954.00		0.00	103,954.00
6110-8800-88006120-10	Wages - Salary-IT	107,876.00		0.00	107,876.00
6110-8900-89006120-10	Wages - Salary-Human Resources	1,767.00		0.00	1,767.00
6120-6400-64006120-10	Wages - Vacation-Nursing Administration	3,262.00		0.00	3,262.00
6120-7600-76006100-10	Wages - Vacation-Admissions	2,134.00		0.00	2,134.00
6120-7600-76006122-10	Wages - Vacation-Admissions	3,582.00		0.00	3,582.00
6120-8300-83006120-10	Wages - Vacation-Administration	3,792.00		0.00	3,792.00
6120-8300-83006122-10	Wages - Vacation-Administration	7,351.00		0.00	7,351.00
6120-8800-88006120-10	Wages - Vacation-IT	5,001.00		0.00	5,001.00
6120-8900-89006120-10	Wages - Vacation-Human Resources	19.00		0.00	19.00
6121-6400-64006120-10	Wages - Sick-Nursing Administration	713.00		0.00	713.00
6121-7600-76006100-10	Wages - Sick-Admissions	397.00		0.00	397.00
6121-7600-76006122-10	Wages - Sick-Admissions	681.00		0.00	681.00
6121-8300-83006120-10	Wages - Sick-Administration	451.00		0.00	451.00
6121-8300-83006122-10	Wages - Sick-Administration	1,516.00		0.00	1,516.00
6121-8800-88006120-10	Wages - Sick-IT	906.00		0.00	906.00
6121-8900-89006120-10	Wages - Sick-Human Resources	598.00		0.00	598.00
6122-6400-64006120-10	Wages - Holiday-Nursing Administration	2,089.00		0.00	2,089.00
6122-7600-76006100-10	Wages - Holiday-Admissions	1,035.00		0.00	1,035.00
6122-7600-76006122-10	Wages - Holiday-Admissions	1,204.00		0.00	1,204.00
6122-8300-83006120-10	Wages - Holiday-Administration	(724.00)		0.00	(724.00)
6122-8300-83006122-10	Wages - Holiday-Administration	3,252.00		0.00	3,252.00
6122-8800-88006120-10	Wages - Holiday-IT	2,638.00		0.00	2,638.00
6122-8900-89006120-10	Wages - Holiday-Human Resources	582,815.00		(9,840.00)	572,775.00
Subtotal [4.1]	Other Administrative Salaries - Patient Days	582,815.00		(9,840.00)	572,775.00
Subgroup : [4.2]	Other Admin - Patient Days (SNF/ICF)				
6100-6100-61006122-10	Wages - Regular-Nursing-Short Term	3,298.00		0.00	3,298.00
6101-6100-61006122-10	Wages - Overtime-Nursing-Short Term	630.00		0.00	630.00
Subtotal [4.2]	Other Admin - Patient Days (SNF/ICF)	3,928.00		0.00	3,928.00
Subgroup : [4.18]	Other Administrative Salaries - RCH Only				
6100-6300-63006130-10	Wages - Regular-RCH	(1,183.00)		0.00	(1,183.00)
6110-6300-63006130-10	Wages - Salary-RCH	1,380.00		0.00	1,380.00
6120-6300-63006130-10	Wages - Vacation-RCH	(7,258.00)		0.00	(7,258.00)
Subtotal [4.18]	Other Administrative Salaries - RCH Only	(7,061.00)		0.00	(7,061.00)
Subgroup : [5C.4]	Dietary Workers - Meals				
6100-7800-78006110-10	Wages - Regular-Dietary	145,830.00		0.00	145,830.00
6100-7800-78006120-10	Wages - Regular-Dietary	291,557.00		0.00	291,557.00
6100-7800-78006125-10	Wages - Regular-Dietary	10,296.00		0.00	10,296.00
6101-7800-78006110-10	Wages - Overtime-Dietary	16,004.00		0.00	16,004.00
6101-7800-78006120-10	Wages - Overtime-Dietary	55,020.00		0.00	55,020.00
6101-7800-78006120-10	Wages - Overtime-Dietary	8,283.00		0.00	8,283.00
6120-7800-78006110-10	Wages - Vacation-Dietary	11,813.00		0.00	11,813.00
6120-7800-78006120-10	Wages - Vacation-Dietary	580.00		0.00	580.00
6120-7800-78006125-10	Wages - Vacation-Dietary	899.00		0.00	899.00
6121-7800-78006110-10	Wages - Sick-Dietary	4,058.00		0.00	4,058.00
6121-7800-78006120-10	Wages - Sick-Dietary	1,339.00		0.00	1,339.00
6122-7800-78006110-10	Wages - Holiday-Dietary	1,735.00		0.00	1,735.00
6122-7800-78006120-10	Wages - Holiday-Dietary	547,414.00		0.00	547,414.00
Subtotal [5C.4]	Dietary Workers - Meals	547,414.00		0.00	547,414.00
Subgroup : [6A.3]	Head Housekeeper - Sqft				
6100-8000-80006100-10	Wages - Regular-Housekeeping	2,321.00		0.00	2,321.00
6110-8000-80006100-10	Wages - Salary-Housekeeping	26,276.00		0.00	26,276.00
6120-8000-80006100-10	Wages - Vacation-Housekeeping	310.00		0.00	310.00
6121-8000-80006100-10	Wages - Sick-Housekeeping	451.00		0.00	451.00

6122-8000-80006100-10	Wages - Holiday-Housekeeping	741.00	0.00	741.00
Subtotal [6A.3]	Head Housekeeper - Sqft	30,099.00	0.00	30,099.00
Subgroup : [6B.3] Other Housekeeping Workers - Sqft				
6100-8000-80006120-10	Wages - Regular-Housekeeping	202,226.00	0.00	202,226.00
6101-8000-80006120-10	Wages - Overtime-Housekeeping	7,397.00	0.00	7,397.00
6120-8000-80006120-10	Wages - Vacation-Housekeeping	9,276.00	0.00	9,276.00
6121-8000-80006120-10	Wages - Sick-Housekeeping	1,173.00	0.00	1,173.00
6122-8000-80006120-10	Wages - Holiday-Housekeeping	1,743.00	0.00	1,743.00
Subtotal [6B.3]	Other Housekeeping Workers - Sqft	221,815.00	0.00	221,815.00
Subgroup : [7A.3] Engineer or Chief of Maintenance - Sqft				
6100-8100-81006100-10	Wages - Regular-Maintenance	3,787.00	0.00	3,787.00
6110-8100-81006100-10	Wages - Salary-Maintenance	26,853.00	0.00	26,853.00
6120-8100-81006100-10	Wages - Vacation-Maintenance	1,297.00	0.00	1,297.00
6121-8100-81006100-10	Wages - Sick-Maintenance	249.00	0.00	249.00
6122-8100-81006100-10	Wages - Holiday-Maintenance	747.00	0.00	747.00
Subtotal [7A.3]	Engineer or Chief of Maintenance - Sqft	32,933.00	0.00	32,933.00
Subgroup : [7B.3] Other Maintenance Workers - Sqft				
6100-8100-81006120-10	Wages - Regular-Maintenance	64,305.00	0.00	64,305.00
6101-8100-81006120-10	Wages - Overtime-Maintenance	1,970.00	0.00	1,970.00
6110-8100-81006120-10	Wages - Salary-Maintenance	8,265.00	0.00	8,265.00
6120-8100-81006120-10	Wages - Vacation-Maintenance	3,690.00	0.00	3,690.00
6121-8100-81006120-10	Wages - Sick-Maintenance	946.00	0.00	946.00
6122-8100-81006120-10	Wages - Holiday-Maintenance	1,459.00	0.00	1,459.00
Subtotal [7B.3]	Other Maintenance Workers - Sqft	80,635.00	0.00	80,635.00
Subgroup : [8A.5] Laundry Supervisor - Lbs of Laundry				
6100-7900-79006100-10	Wages - Regular-Laundry	515.00	0.00	515.00
6110-7900-79006100-10	Wages - Salary-Laundry	6,083.00	0.00	6,083.00
6120-7900-79006100-10	Wages - Vacation-Laundry	62.00	0.00	62.00
6121-7900-79006100-10	Wages - Sick-Laundry	100.00	0.00	100.00
6122-7900-79006100-10	Wages - Holiday-Laundry	165.00	0.00	165.00
Subtotal [8A.5]	Laundry Supervisor - Lbs of Laundry	6,925.00	0.00	6,925.00
Subgroup : [8B.5] Other Laundry Workers - Lbs of Laundry				
6100-7900-79006120-10	Wages - Regular-Laundry	23,572.00	0.00	23,572.00
6101-7900-79006120-10	Wages - Overtime-Laundry	4,662.00	0.00	4,662.00
6120-7900-79006120-10	Wages - Vacation-Laundry	1,539.00	0.00	1,539.00
6121-7900-79006120-10	Wages - Sick-Laundry	218.00	0.00	218.00
6122-7900-79006120-10	Wages - Holiday-Laundry	139.00	0.00	139.00
Subtotal [8B.5]	Other Laundry Workers - Lbs of Laundry	30,130.00	0.00	30,130.00
Subgroup : [11A.1] Head Accountant - Patient Days				
Marcum 102	Head Accountant	0.00	65,324.00	65,324.00
Subtotal [11A.1]	Head Accountant - Patient Days	0.00	65,324.00	65,324.00
Subgroup : [11B.1] Other Accountants - Patient Days				
6100-8700-87006120-10	Wages - Regular-Finance	81,895.00	0.00	81,895.00
6101-8700-87006120-10	Wages - Overtime-Finance	101.00	0.00	101.00
6110-8700-87006120-10	Wages - Salary-Finance	205,439.00	0.00	205,439.00
6120-8700-87006120-10	Wages - Vacation-Finance	9,258.00	(65,324.00)	(56,066.00)
6121-8700-87006120-10	Wages - Sick-Finance	2,745.00	0.00	2,745.00
6122-8700-87006120-10	Wages - Holiday-Finance	7,984.00	0.00	7,984.00
Subtotal [11B.1]	Other Accountants - Patient Days	307,422.00	(65,324.00)	242,098.00
Subgroup : [12A.14] Director of Nurses/Assistant Director - Nurse Hours (SNF/CF)				
6100-6400-64006111-10	Wages - Regular-Nursing Administration	11,879.00	0.00	11,879.00
6101-6400-64006113-10	Wages - Regular-Nursing Administration	404.00	0.00	404.00
6101-6400-64006111-10	Wages - Overtime-Nursing Administration	708.00	0.00	708.00
6110-6400-64006111-10	Wages - Salary-Nursing Administration	115,319.00	0.00	115,319.00
6120-6400-64006111-10	Wages - Vacation-Nursing Administration	37,173.00	0.00	37,173.00
6120-6400-64006113-10	Wages - Vacation-Nursing Administration	(2,194.00)	0.00	(2,194.00)
6120-6400-64006111-10	Wages - Vacation-Nursing Administration	(2,398.00)	0.00	(2,398.00)
6122-6400-64006111-10	Wages - Holiday-Nursing Administration	3,193.00	0.00	3,193.00
6122-6400-64006113-10	Wages - Holiday-Nursing Administration	1,212.00	0.00	1,212.00
Subtotal [12A.14]	Director of Nurses/Assistant Director - Nurse Hours (SNF/CF)	165,296.00	0.00	165,296.00
Subgroup : [12B1.11] RNs - Direct Care - RN Hours				
6100-6100-61006100-10	Wages - Regular-Nursing-Short Term	340,306.00	0.00	340,306.00
6100-6100-61006101-10	Wages - Regular-Nursing-Short Term	2,615.00	0.00	2,615.00
6100-6200-62006100-10	Wages - Regular-Nursing-Long Term	375,542.00	0.00	375,542.00
6101-6100-61006100-10	Wages - Overtime-Nursing-Short Term	66,582.00	0.00	66,582.00
6101-6100-61006101-10	Wages - Overtime-Nursing-Short Term	135.00	0.00	135.00
6101-6200-62006100-10	Wages - Overtime-Nursing-Long Term	46,106.00	0.00	46,106.00
6120-6100-61006100-10	Wages - Vacation-Nursing-Short Term	16,959.00	0.00	16,959.00
6120-6100-61006101-10	Wages - Vacation-Nursing-Short Term	555.00	0.00	555.00
6120-6200-62006100-10	Wages - Vacation-Nursing-Long Term	9,770.00	0.00	9,770.00
6121-6100-61006100-10	Wages - Sick-Nursing-Short Term	1,370.00	0.00	1,370.00
6121-6200-62006100-10	Wages - Sick-Nursing-Long Term	2,895.00	0.00	2,895.00
6122-6100-61006100-10	Wages - Holiday-Nursing-Short Term	3,603.00	0.00	3,603.00
6122-6200-62006100-10	Wages - Holiday-Nursing-Long Term	2,440.00	0.00	2,440.00
Subtotal [12B1.11]	RNs - Direct Care - RN Hours	868,878.00	0.00	868,878.00
Subgroup : [12B1.18] RNs - Direct Care - RCH Only				
6100-6300-63006100-10	Wages - Regular-RCH	3,832.00	0.00	3,832.00
6101-6300-63006100-10	Wages - Overtime-RCH	1,664.00	0.00	1,664.00
Subtotal [12B1.18]	RNs - Direct Care - RCH Only	5,496.00	0.00	5,496.00
Subgroup : [12B2.14] RNs - Administrative - Nurse Hours (SNF/CF)				

6100-6400-64006112-10	Wages - Regular-Nursing Administration	446.00	0.00	446.00
6100-6400-64006114-10	Wages - Regular-Nursing Administration	98,890.00	0.00	98,890.00
6101-6400-64006114-10	Wages - Overtime-Nursing Administration	36,730.00	0.00	36,730.00
6110-6400-64006112-10	Wages - Salary-Nursing Administration	24,620.00	0.00	24,620.00
6120-6400-64006112-10	Wages - Vacation-Nursing Administration	1,479.00	0.00	1,479.00
6120-6400-64006114-10	Wages - Vacation-Nursing Administration	3,773.00	0.00	3,773.00
6121-6400-64006114-10	Wages - Sick-Nursing Administration	625.00	0.00	625.00
6122-6400-64006112-10	Wages - Holiday-Nursing Administration	692.00	0.00	692.00
6122-6400-64006114-10	Wages - Holiday-Nursing Administration	2,073.00	0.00	2,073.00
Subtotal [12B2.14]	RNs - Administrative - Nurse Hours (SNF/ICF)	<u>169,328.00</u>	<u>0.00</u>	<u>169,328.00</u>
Subgroup : [12B2.16] RNs - Administrative - SNF Only				
6100-6400-64006115-10	Wages - Regular-Nursing Administration	119,751.00	0.00	119,751.00
6100-6400-64006116-10	Wages - Regular-Nursing Administration	100.00	0.00	100.00
6101-6400-64006115-10	Wages - Overtime-Nursing Administration	3,204.00	0.00	3,204.00
6110-6400-64006115-10	Wages - Salary-Nursing Administration	115,514.00	0.00	115,514.00
6110-6400-64006116-10	Wages - Salary-Nursing Administration	46,708.00	0.00	46,708.00
6120-6400-64006115-10	Wages - Vacation-Nursing Administration	10,067.00	0.00	10,067.00
6120-6400-64006116-10	Wages - Vacation-Nursing Administration	2,732.00	0.00	2,732.00
6121-6400-64006115-10	Wages - Sick-Nursing Administration	476.00	0.00	476.00
6122-6400-64006115-10	Wages - Holiday-Nursing Administration	5,052.00	0.00	5,052.00
6122-6400-64006116-10	Wages - Holiday-Nursing Administration	1,062.00	0.00	1,062.00
Subtotal [12B2.16]	RNs - Administrative - SNF Only	<u>304,666.00</u>	<u>0.00</u>	<u>304,666.00</u>
Subgroup : [12C1.16] LPNs - Direct Care - SNF Only				
6100-6100-61006110-10	Wages - Regular-Nursing-Short Term	167,113.00	0.00	167,113.00
6100-6200-62006110-10	Wages - Regular-Nursing-Long Term	517,000.00	0.00	517,000.00
6101-6100-61006110-10	Wages - Overtime-Nursing-Short Term	34,410.00	0.00	34,410.00
6101-6200-62006110-10	Wages - Overtime-Nursing-Long Term	68,901.00	0.00	68,901.00
6110-6200-62006110-10	Wages - Salary-Nursing-Long Term	1,380.00	0.00	1,380.00
6120-6100-61006110-10	Wages - Vacation-Nursing-Short Term	1,932.00	0.00	1,932.00
6120-6200-62006110-10	Wages - Vacation-Nursing-Long Term	26,730.00	0.00	26,730.00
6121-6200-62006110-10	Wages - Sick-Nursing-Long Term	2,775.00	0.00	2,775.00
6122-6100-61006110-10	Wages - Holiday-Nursing-Short Term	861.00	0.00	861.00
6122-6200-62006110-10	Wages - Holiday-Nursing-Long Term	5,759.00	0.00	5,759.00
Subtotal [12C1.16]	LPNs - Direct Care - SNF Only	<u>826,861.00</u>	<u>0.00</u>	<u>826,861.00</u>
Subgroup : [12C1.18] LPNs - Direct Care - RCH Only				
6100-6300-63006110-10	Wages - Regular-RCH	3,532.00	0.00	3,532.00
6101-6300-63006110-10	Wages - Overtime-RCH	1,968.00	0.00	1,968.00
Subtotal [12C1.18]	LPNs - Direct Care - RCH Only	<u>5,500.00</u>	<u>0.00</u>	<u>5,500.00</u>
Subgroup : [12D.16] Aides and Attendants - SNF Only				
6100-6100-61006120-10	Wages - Regular-Nursing-Short Term	584,365.00	0.00	584,365.00
6100-6100-61006121-10	Wages - Regular-Nursing-Short Term	5,290.00	0.00	5,290.00
6100-6200-62006120-10	Wages - Regular-Nursing-Long Term	1,040,046.00	0.00	1,040,046.00
6101-6100-61006120-10	Wages - Overtime-Nursing-Short Term	42,168.00	0.00	42,168.00
6101-6200-62006120-10	Wages - Overtime-Nursing-Long Term	80,924.00	0.00	80,924.00
6120-6100-61006120-10	Wages - Vacation-Nursing-Short Term	18,620.00	0.00	18,620.00
6120-6100-61006121-10	Wages - Vacation-Nursing-Short Term	1,094.00	0.00	1,094.00
6120-6200-62006120-10	Wages - Vacation-Nursing-Long Term	39,620.00	0.00	39,620.00
6121-6100-61006120-10	Wages - Sick-Nursing-Short Term	1,571.00	0.00	1,571.00
6121-6200-62006120-10	Wages - Sick-Nursing-Long Term	5,425.00	0.00	5,425.00
6122-6100-61006120-10	Wages - Holiday-Nursing-Short Term	4,774.00	0.00	4,774.00
6122-6100-61006121-10	Wages - Holiday-Nursing-Short Term	659.00	0.00	659.00
6122-6200-62006120-10	Wages - Holiday-Nursing-Long Term	9,512.00	0.00	9,512.00
Subtotal [12D.16]	Aides and Attendants - SNF Only	<u>1,834,068.00</u>	<u>0.00</u>	<u>1,834,068.00</u>
Subgroup : [12D.18] Aides and Attendants - RCH Only				
6100-6300-63006120-10	Wages - Regular-RCH	319,259.00	0.00	319,259.00
6101-6300-63006120-10	Wages - Overtime-RCH	25,735.00	0.00	25,735.00
6120-6300-63006120-10	Wages - Vacation-RCH	10,603.00	0.00	10,603.00
6121-6300-63006120-10	Wages - Sick-RCH	6,061.00	0.00	6,061.00
6122-6300-63006120-10	Wages - Holiday-RCH	3,644.00	0.00	3,644.00
Subtotal [12D.18]	Aides and Attendants - RCH Only	<u>365,302.00</u>	<u>0.00</u>	<u>365,302.00</u>
Subgroup : [12E.8] Physical Therapists - PT Treatments				
6100-6600-66006104-10	Wages - Regular-Therapy	159,523.00	0.00	159,523.00
6100-6600-66006110-10	Wages - Regular-Therapy	174,832.00	0.00	174,832.00
6101-6600-66006110-10	Wages - Overtime-Therapy	868.00	0.00	868.00
6120-6600-66006104-10	Wages - Vacation-Therapy	4,820.00	0.00	4,820.00
6120-6600-66006110-10	Wages - Vacation-Therapy	15,115.00	0.00	15,115.00
6121-6600-66006104-10	Wages - Sick-Therapy	2,927.00	0.00	2,927.00
6121-6600-66006110-10	Wages - Sick-Therapy	1,804.00	0.00	1,804.00
6122-6600-66006104-10	Wages - Holiday-Therapy	2,161.00	0.00	2,161.00
6122-6600-66006110-10	Wages - Holiday-Therapy	1,516.00	0.00	1,516.00
Subtotal [12E.8]	Physical Therapists - PT Treatments	<u>363,566.00</u>	<u>0.00</u>	<u>363,566.00</u>
Subgroup : [12F.10] Speech Therapists - ST Treatments				
6100-6600-66006106-10	Wages - Regular-Therapy	72,866.00	0.00	72,866.00
Subtotal [12F.10]	Speech Therapists - ST Treatments	<u>72,866.00</u>	<u>0.00</u>	<u>72,866.00</u>
Subgroup : [12G.9] Occupational Therapists - OT Treatments				
6100-6600-66006105-10	Wages - Regular-Therapy	153,113.00	0.00	153,113.00
6100-6600-66006115-10	Wages - Regular-Therapy	97,882.00	0.00	97,882.00
6101-6600-66006115-10	Wages - Overtime-Therapy	63.00	0.00	63.00
6120-6600-66006105-10	Wages - Vacation-Therapy	8,890.00	0.00	8,890.00
6120-6600-66006115-10	Wages - Vacation-Therapy	7,627.00	0.00	7,627.00
6121-6600-66006105-10	Wages - Sick-Therapy	619.00	0.00	619.00
6121-6600-66006115-10	Wages - Sick-Therapy	1,067.00	0.00	1,067.00
6122-6600-66006105-10	Wages - Holiday-Therapy	3,440.00	0.00	3,440.00

6122-6600-66006115-10	Wages - Holiday-Therapy	2,963.00	0.00	2,963.00
Subtotal [12G.9]	Occupational Therapists - OT Treatments	275,684.00	0.00	275,684.00
Subgroup : [12H.1]	Recreation Workers - Patient Days			
6100-7200-72006100-10	Wages - Regular-Life Enrichment	2,732.00	0.00	2,732.00
6100-7200-72006110-10	Wages - Regular-Life Enrichment	83,494.00	0.00	83,494.00
6101-7200-72006110-10	Wages - Overtime-Life Enrichment	359.00	0.00	359.00
6110-7200-72006100-10	Wages - Salary-Life Enrichment	53,292.00	0.00	53,292.00
6120-7200-72006100-10	Wages - Vacation-Life Enrichment	2,481.00	0.00	2,481.00
6120-7200-72006110-10	Wages - Vacation-Life Enrichment	3,327.00	0.00	3,327.00
6121-7200-72006100-10	Wages - Sick-Life Enrichment	407.00	0.00	407.00
6121-7200-72006110-10	Wages - Sick-Life Enrichment	355.00	0.00	355.00
6122-7200-72006100-10	Wages - Holiday-Life Enrichment	1,333.00	0.00	1,333.00
6122-7200-72006110-10	Wages - Holiday-Life Enrichment	917.00	0.00	917.00
Subtotal [12H.1]	Recreation Workers - Patient Days	148,697.00	0.00	148,697.00
Subgroup : [12M.1]	Social Workers/Case Management - Patient Days			
6100-7500-75006100-10	Wages - Regular-Social Services	3,826.00	0.00	3,826.00
6100-7500-75006110-10	Wages - Regular-Social Services	69,235.00	0.00	69,235.00
6101-7500-75006110-10	Wages - Overtime-Social Services	23.00	0.00	23.00
6110-7500-75006100-10	Wages - Salary-Social Services	49,165.00	0.00	49,165.00
6120-7500-75006100-10	Wages - Vacation-Social Services	4,872.00	0.00	4,872.00
6120-7500-75006110-10	Wages - Vacation-Social Services	919.00	0.00	919.00
6121-7500-75006100-10	Wages - Sick-Social Services	184.00	0.00	184.00
6121-7500-75006110-10	Wages - Sick-Social Services	309.00	0.00	309.00
6122-7500-75006100-10	Wages - Holiday-Social Services	1,136.00	0.00	1,136.00
6122-7500-75006110-10	Wages - Holiday-Social Services	1,442.00	0.00	1,442.00
Subtotal [12M.1]	Social Workers/Case Management - Patient Days	131,111.00	0.00	131,111.00
Subgroup : [12N.1]	Marketing - Patient Days			
Marcum 104	Marketing Salary	0.00	9,840.00	9,840.00
Subtotal [12N.1]	Marketing - Patient Days	0.00	9,840.00	9,840.00
Subgroup : [12O.1]	Other - Patient Days			
6100-7300-73006100-10	Wages - Regular-Christian Ministries	626.00	0.00	626.00
6100-7300-73006110-10	Wages - Regular-Christian Ministries	17,500.00	0.00	17,500.00
6110-7300-73006100-10	Wages - Salary-Christian Ministries	24,370.00	0.00	24,370.00
6120-7300-73006100-10	Wages - Vacation-Christian Ministries	(308.00)	0.00	(308.00)
Subtotal [12O.1]	Other - Patient Days	42,188.00	0.00	42,188.00
Total [10-A]	Salaries and Wages	7,881,982.00	0.00	7,881,982.00
Group : [13-B]	Professional Fees			
Subgroup : [2.2]	Dentist - Patient Days (SNF/ICF)			
6702-6200-99999999-10	Purchased Services - Nsg - Dental-Nursing-Long Term	5,130.00	0.00	5,130.00
Subtotal [2.2]	Dentist - Patient Days (SNF/ICF)	5,130.00	0.00	5,130.00
Subgroup : [3.16]	Pharmacist - SNF Only			
6410-6400-99999999-10	Pharmacy Consultant-Nursing Administration	1,360.00	0.00	1,360.00
6410-6700-99999999-10	Pharmacy Consultant-Pharmacy	12,043.00	0.00	12,043.00
6415-6700-99999999-10	Professional Services Dev-Pharmacy	38.00	0.00	38.00
Subtotal [3.16]	Pharmacist - SNF Only	13,441.00	0.00	13,441.00
Subgroup : [8A.16]	Medical Director - SNF Only			
6400-6200-99999999-10	Medical Director Fees-Nsg-Nursing-Long Term	279.00	0.00	279.00
6400-6400-99999999-10	Medical Director Fees-Nsg-Nursing Administration	45,000.00	0.00	45,000.00
Subtotal [8A.16]	Medical Director - SNF Only	45,279.00	0.00	45,279.00
Subgroup : [11A1.16]	RN's - Direct Care - SNF Only			
6310-6100-99999999-10	Agency R.N.-Nursing-Short Term	219,970.00	0.00	219,970.00
6310-6200-99999999-10	Agency R.N.-Nursing-Long Term	210,801.00	0.00	210,801.00
Subtotal [11A1.16]	RN's - Direct Care - SNF Only	430,771.00	0.00	430,771.00
Subgroup : [11B1.16]	LPN's - SNF Only			
6320-6100-99999999-10	Agency LP.N.-Nursing-Short Term	85,022.00	0.00	85,022.00
6320-6200-99999999-10	Agency LP.N.-Nursing-Long Term	99,959.00	0.00	99,959.00
Subtotal [11B1.16]	LPN's - SNF Only	184,981.00	0.00	184,981.00
Subgroup : [11B1.18]	LPN's - RCH Only			
6320-6300-99999999-10	Agency LP.N.-RCH	675.00	0.00	675.00
Subtotal [11B1.18]	LPN's - RCH Only	675.00	0.00	675.00
Subgroup : [12.1]	Other - Patient Days			
6700-7300-99999999-10	Purchased Services-Christian Ministries	638.00	0.00	638.00
Subtotal [12.1]	Other - Patient Days	638.00	0.00	638.00
Subgroup : [12.16]	Other - SNF Only			
6760-6600-99999999-10	Purchased Services- Management-Therapy	163,716.00	0.00	163,716.00
Subtotal [12.16]	Other - SNF Only	163,716.00	0.00	163,716.00
Total [13-B]	Professional Fees	844,631.00	0.00	844,631.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1.15]	Workmen's Compensation - Salary %			
6210-8300-99999999-10	Workers Compensation-Administration	174,629.00	0.00	174,629.00
Subtotal [1A1.15]	Workmen's Compensation - Salary %	174,629.00	0.00	174,629.00
Subgroup : [1A3.15]	Unemployment Insurance - Salary %			
6205-8300-99999999-10	State Unemployment-Administration	38,316.00	0.00	38,316.00
Subtotal [1A3.15]	Unemployment Insurance - Salary %	38,316.00	0.00	38,316.00

Subgroup : [1A4.15]	Social Security (FICA) - Salary %			
6200-8300-10	Payroll Taxes-Administration	2,208.00	0.00	2,208.00
6200-8300-99999999-10	Payroll Taxes-Administration	567,305.00	0.00	567,305.00
Subtotal [1A4.15]	Social Security (FICA) - Salary %	569,513.00	0.00	569,513.00
Subgroup : [1A5.15]	Health Insurance - Salary %			
6220-8300-99999999-10	Group Medical Insurance-Administration	723,448.00	0.00	723,448.00
Subtotal [1A5.15]	Health Insurance - Salary %	723,448.00	0.00	723,448.00
Subgroup : [1A6.15]	Life Insurance - Salary %			
6240-8900-99999999-10	Group Life Insurance-Human Resources	8,197.00	0.00	8,197.00
Subtotal [1A6.15]	Life Insurance - Salary %	8,197.00	0.00	8,197.00
Subgroup : [1A7.15]	Pensions - Salary %			
6230-8300-99999999-10	Pension Expense-Administration	277,866.00	0.00	277,866.00
Subtotal [1A7.15]	Pensions - Salary %	277,866.00	0.00	277,866.00
Subgroup : [1A8.15]	Uniform Allowance - Salary %			
6260-8900-99999999-10	Uniform Expense-Human Resources	9,595.00	0.00	9,595.00
Subtotal [1A8.15]	Uniform Allowance - Salary %	9,595.00	0.00	9,595.00
Subgroup : [1A9.15]	Other - Salary %			
6250-8900-99999999-10	Employee Physicals & Other-Human Resources	4,289.00	(3,274.00)	1,015.00
6280-7200-99999999-10	Other Employee Benefits-Life Enrichment	90.00	0.00	90.00
6280-8900-99999999-10	Other Employee Benefits-Human Resources	352.00	0.00	352.00
Subtotal [1A9.15]	Other - Salary %	4,731.00	(3,274.00)	1,457.00
Subgroup : [1C.1]	Bad Debts - Patient Days			
8500-9000-10	Bad Debt-Bad Debt	68,004.00	0.00	68,004.00
Subtotal [1C.1]	Bad Debts - Patient Days	68,004.00	0.00	68,004.00
Subgroup : [1D.1]	Accounting and Auditing - Patient Days			
6430-8700-99999999-10	Accounting Fees-Finance	57,090.00	0.00	57,090.00
Subtotal [1D.1]	Accounting and Auditing - Patient Days	57,090.00	0.00	57,090.00
Subgroup : [1E.1]	Legal - Patient Days			
6420-8300-99999999-10	Legal Fees-Administration	111,724.00	0.00	111,724.00
6420-8900-99999999-10	Legal Fees-Human Resources	1,392.00	0.00	1,392.00
Subtotal [1E.1]	Legal - Patient Days	113,116.00	0.00	113,116.00
Subgroup : [1G.1]	Office Supplies - Patient Days			
6560-8400-99999999-10	Office & Other Supplies-Nursing Administration	23.00	0.00	23.00
6560-7600-99999999-10	Office & Other Supplies-Admissions	30.00	0.00	30.00
6560-8300-99999999-10	Office & Other Supplies-Administration	14,016.00	0.00	14,016.00
6560-8600-99999999-10	Office & Other Supplies-Wellness	457.00	0.00	457.00
6810-8300-99999999-10	Printing-Administration	5,036.00	0.00	5,036.00
Subtotal [1G.1]	Office Supplies - Patient Days	19,562.00	0.00	19,562.00
Subgroup : [1H1.1]	Telephone and Telegraph - Patient Days			
6910-7800-99999999-10	Telephone-Dietary	75.00	0.00	75.00
6910-8000-99999999-10	Telephone-Housekeeping	400.00	0.00	400.00
6910-8300-99999999-10	Telephone-Administration	40,428.00	(14,550.00)	25,878.00
Subtotal [1H1.1]	Telephone and Telegraph - Patient Days	40,903.00	(14,550.00)	26,353.00
Subgroup : [1H2.1]	Telephone and Telegraph - Cellular Phones and Beepers Patient Days			
Marcum 105	Cell Phone	0.00	7,119.00	7,119.00
Subtotal [1H2.1]	Telephone and Telegraph - Cellular Phones and Beepers Patient Days	0.00	7,119.00	7,119.00
Total [15]	Expenditures Other than Salaries	2,104,970.00	(10,705.00)	2,094,265.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [2.1]	Holiday Parties for Staff - Patient Days			
6245-8300-99999999-10	Parties & Gifts To Emp.-Administration	2,303.00	0.00	2,303.00
6245-8900-99999999-10	Parties & Gifts To Emp.-Human Resources	16,709.00	0.00	16,709.00
Subtotal [2.1]	Holiday Parties for Staff - Patient Days	19,012.00	0.00	19,012.00
Subgroup : [3.1]	Gifts to Staff and Residents - Patient Days			
Marcum 108	Parties / Gifts Unrelated to Christmas Party	0.00	11,818.00	11,818.00
Subtotal [3.1]	Gifts to Staff and Residents - Patient Days	0.00	11,818.00	11,818.00
Subgroup : [4.1]	Employee Travel - Patient Days			
6955-8300-99999999-10	Travel & Seminar-Administration	4,342.00	0.00	4,342.00
Marcum 112	Travel / Seminars	0.00	185.00	185.00
Subtotal [4.1]	Employee Travel - Patient Days	4,342.00	185.00	4,527.00
Subgroup : [5.1]	Education Expense - Patient Days			
6950-8900-99999999-10	Education-Human Resources	8,317.00	0.00	8,317.00
Marcum 110	Nursing Education	0.00	1,576.00	1,576.00
Subtotal [5.1]	Education Expense - Patient Days	8,317.00	1,576.00	9,893.00
Subgroup : [6.1]	Automobile Expense - Patient Days			
6595-8300-99999999-10	Travel Vehicle-Administration	881.00	0.00	881.00
6595-8400-99999999-10	Travel Vehicle-Marketing	105.00	0.00	105.00
Subtotal [6.1]	Automobile Expense - Patient Days	986.00	0.00	986.00
Subgroup : [M1.1]	Advertising Help Wanted - Patient Days			
6820-8900-99999999-10	Advertising Help Wanted-Human Resources	65,205.00	0.00	65,205.00
Subtotal [M1.1]	Advertising Help Wanted - Patient Days	65,205.00	0.00	65,205.00
Subgroup : [M3.1]	Advertising Other - Patient Days			
6840-7600-99999999-10	Marketing-Admissions	21,179.00	0.00	21,179.00

6840-8400-99999999-10	Marketing-Marketing	575.00	0.00	575.00
6850-7600-99999999-10	Advertising-Admissions	125.00	0.00	125.00
6850-8400-99999999-10	Advertising-Marketing	1,166.00	0.00	1,166.00
Subtotal [M3.1]	Advertising Other - Patient Days	23,045.00	0.00	23,045.00
Subgroup : [M7.1] Postage - Patient Days				
6565-6400-99999999-10	Postage-Nursing Administration	8.00	0.00	8.00
6565-8300-99999999-10	Postage-Administration	3,342.00	0.00	3,342.00
Subtotal [M7.1]	Postage - Patient Days	3,350.00	0.00	3,350.00
Subgroup : [M8.1] Dues and Membership Fees to Professional Associations - Patient Days				
6920-8300-99999999-10	Dues & Membership-Administration	26,448.00	(499.00)	25,949.00
6935-8300-99999999-10	Dues And Subscriptions-Administration	95.00	0.00	95.00
Subtotal [M8.1]	Dues and Membership Fees to Professional Associations - Patient Days	26,543.00	(499.00)	26,044.00
Subgroup : [M8A.1] Dues to Chamber of Commerce - Patient Days				
6930-8300-99999999-10	Dues Cheshire Chamber Of Commerce-Administration	785.00	0.00	785.00
Subtotal [M8A.1]	Dues to Chamber of Commerce - Patient Days	785.00	0.00	785.00
Subgroup : [M9.1] Subscriptions - Patient Days				
6940-7200-99999999-10	Subscriptions-Life Enrichment	160.00	0.00	160.00
6940-8300-99999999-10	Subscriptions-Administration	372.00	0.00	372.00
Marcum 113	Subscriptions	0.00	896.00	896.00
Subtotal [M9.1]	Subscriptions - Patient Days	532.00	896.00	1,428.00
Subgroup : [M11.1] Services Provided by Contract - Patient Days				
6440-8800-99999999-10	Data Processing Fees-IT	38,398.00	0.00	38,398.00
6620-8800-99999999-10	Service Contracts-IT	90,240.00	0.00	90,240.00
6632-8800-99999999-10	Repair & Maint. Leased Equip-IT	796.00	0.00	796.00
6760-8300-99999999-10	Purchased Services- Management-Administration	11,667.00	0.00	11,667.00
6960-8100-99999999-10	Licenses-Maintenance	100.00	0.00	100.00
6960-8300-99999999-10	Licenses-Administration	99.00	0.00	99.00
6960-8700-99999999-10	Licenses-Finance	384.00	0.00	384.00
6960-8800-99999999-10	Licenses-IT	63,315.00	0.00	63,315.00
Marcum 103	On Shift PS	0.00	11,880.00	11,880.00
Subtotal [M11.1]	Services Provided by Contract - Patient Days	204,999.00	11,880.00	216,879.00
Subgroup : [M13.1] Other - Patient Days				
6450-8300-10	Professional Fees-Administration	(11,364.00)	(25,964.00)	(37,328.00)
6450-8300-99999999-10	Professional Fees-Administration	51,660.00	0.00	51,660.00
6500-6500-99999999-10	Supplies (Non-Medical)-ALSA	281.00	0.00	281.00
6560-7300-99999999-10	Office & Other Supplies-Christian Ministries	108.00	0.00	108.00
6610-7821-99999999-10	Small Equipment Purchased-Bistro	1,508.00	0.00	1,508.00
6700-7600-99999999-10	Purchased Services-Admissions	14,000.00	0.00	14,000.00
6700-8300-99999999-10	Purchased Services-Administration	65,075.00	0.00	65,075.00
6700-8700-99999999-10	Purchased Services-Finance	81,882.00	0.00	81,882.00
6745-7600-99999999-10	Purchased Service Other-Admissions	7,920.00	0.00	7,920.00
6825-6400-99999999-10	Nursing Recruitment-Nursing Administration	4,000.00	0.00	4,000.00
6825-8300-99999999-10	Nursing Recruitment-Administration	22,520.00	0.00	22,520.00
6870-8900-99999999-10	Employee Background Check-Human Resources	9,188.00	0.00	9,188.00
6992-8300-10	Bank & Credit Card Fees-Administration	14.00	0.00	14.00
6992-8300-99999999-10	Bank & Credit Card Fees-Administration	7,539.00	0.00	7,539.00
6999-6500-99999999-10	Other-ALSA	55.00	0.00	55.00
6999-7300-99999999-10	Other-Christian Ministries	877.00	0.00	877.00
6999-7600-99999999-10	Other-Admissions	163.00	0.00	163.00
6999-8300-99999999-10	Other-Administration	51,783.00	0.00	51,783.00
6999-8500-99999999-10	Other-Nelson Hall	89.00	0.00	89.00
6999-8700-99999999-10	Other-Finance	60.00	0.00	60.00
6999-8800-99999999-10	Other-IT	3,802.00	0.00	3,802.00
6999-8900-99999999-10	Other-Human Resources	831.00	0.00	831.00
8600-8300-99999999-10	Insurance Package-Administration	13.00	0.00	13.00
Marcum 106	Internet Services	0.00	7,431.00	7,431.00
Marcum 107	Preplacement Physicals	0.00	3,274.00	3,274.00
Marcum 111	Licenses	0.00	40.00	40.00
Marcum 114	Nursing Recruitment Fee	0.00	14,000.00	14,000.00
Marcum 115	Gift Annuity Fees	0.00	14,000.00	14,000.00
Subtotal [M13.1]	Other - Patient Days	312,004.00	24,745.00	336,749.00
Subgroup : [M13.18] Other - RCH Only				
6999-6300-99999999-10	Other-RCH	50.00	0.00	50.00
Subtotal [M13.18]	Other - RCH Only	50.00	0.00	50.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	669,170.00	50,801.00	719,771.00
Group : [18] Dietary Basis for Allocation of Costs				
Subgroup : [2A1.4] Raw Food - Meals				
6545-7800-99999999-10	Raw Food- Dietary-Dietary	390,320.00	0.00	390,320.00
6545-7824-99999999-10	Raw Food- Dietary-Market	(472.00)	0.00	(472.00)
6545-8400-99999999-10	Raw Food- Dietary-Marketing	23.00	0.00	23.00
6880-7800-99999999-10	Dietary Services-Dietary	(2,281.00)	0.00	(2,281.00)
Subtotal [2A1.4]	Raw Food - Meals	387,590.00	0.00	387,590.00
Subgroup : [2A2.4] Non-Food Supplies - Meals				
6550-7800-99999999-10	Supplies-Dietary	7,110.00	0.00	7,110.00
6570-7800-99999999-10	Supplies (Non-Food /Non-Paper)-Dietary	32,741.00	0.00	32,741.00
6575-7800-99999999-10	Supplies - Paper-Dietary	32,836.00	0.00	32,836.00
6610-7800-99999999-10	Small Equipment Purchased-Dietary	5,070.00	0.00	5,070.00

Subtotal [2A2.4]	Non-Food Supplies - Meals	77,757.00	0.00	77,757.00
Subgroup : [2A3.4]	Other - Meals			
6880-6400-99999999-10	Dietary Services-Nursing Administration	570.00	0.00	570.00
6880-7200-99999999-10	Dietary Services-Life Enrichment	195.00	0.00	195.00
6880-7300-99999999-10	Dietary Services-Christian Ministries	204.00	0.00	204.00
6880-7623-99999999-10	Dietary Services-Conservatory	(2,171.00)	0.00	(2,171.00)
6880-8300-99999999-10	Dietary Services-Administration	220.00	0.00	220.00
6880-8700-99999999-10	Dietary Services-Finance	163.00	0.00	163.00
6880-8900-99999999-10	Dietary Services-Human Resources	3,387.00	0.00	3,387.00
Subtotal [2A3.4]	Other - Meals	2,568.00	0.00	2,568.00
Subgroup : [2B.4]	Purchased Services - Meals			
6700-7800-99999999-10	Purchased Services-Dietary	152.00	0.00	152.00
6760-7800-99999999-10	Purchased Services- Management-Dietary	301,251.00	0.00	301,251.00
Subtotal [2B.4]	Purchased Services - Meals	301,403.00	0.00	301,403.00
Subgroup : [2C.4]	Other Dietary - Meals			
6560-7800-99999999-10	Office & Other Supplies-Dietary	1,276.00	0.00	1,276.00
6625-7800-99999999-10	Repair & Maintenance-Dietary	447.00	0.00	447.00
6990-7800-99999999-10	Linen Dietary-Dietary	3,946.00	0.00	3,946.00
6999-7800-99999999-10	Other-Dietary	2,422.00	0.00	2,422.00
Subtotal [2C.4]	Other Dietary - Meals	8,091.00	0.00	8,091.00
Total [18]	Dietary Basis for Allocation of Costs	777,409.00	0.00	777,409.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A1.5]	Bed Linens, Etc - Lbs of Laundry			
6578-7900-99999999-10	Linen Replacement- Laundry-Laundry	3,022.00	0.00	3,022.00
Subtotal [3A1.5]	Bed Linens, Etc - Lbs of Laundry	3,022.00	0.00	3,022.00
Subgroup : [3B.5]	Purchased Services - Lbs of Laundry			
6700-7900-99999999-10	Purchased Services-Laundry	86,074.00	0.00	86,074.00
Subtotal [3B.5]	Purchased Services - Lbs of Laundry	86,074.00	0.00	86,074.00
Subgroup : [3C.5]	Other - Lbs of Laundry			
6550-7900-99999999-10	Supplies-Laundry	13,448.00	0.00	13,448.00
6560-7900-99999999-10	Office & Other Supplies-Laundry	1,762.00	0.00	1,762.00
6968-7900-99999999-10	Discounts Taken-Laundry	(121.00)	0.00	(121.00)
6999-7900-99999999-10	Other-Laundry	(29,968.00)	32,169.00	2,201.00
Subtotal [3C.5]	Other - Lbs of Laundry	(14,879.00)	32,169.00	17,290.00
Total [19]	Laundry-Basis for Allocation of Costs	74,217.00	32,169.00	106,386.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1.3]	In-House Care Supplies - Sqft			
6550-8000-99999999-10	Supplies-Housekeeping	37,019.00	0.00	37,019.00
6560-8000-99999999-10	Office & Other Supplies-Housekeeping	18,353.00	0.00	18,353.00
6575-8000-99999999-10	Supplies - Paper-Housekeeping	12,549.00	0.00	12,549.00
6610-8000-99999999-10	Small Equipment Purchased-Housekeeping	637.00	0.00	637.00
Subtotal [4A1.3]	In-House Care Supplies - Sqft	68,558.00	0.00	68,558.00
Subgroup : [4C.3]	Other - Sqft			
6968-8000-99999999-10	Discounts Taken-Housekeeping	(506.00)	0.00	(506.00)
6999-8000-99999999-10	Other-Housekeeping	13,458.00	0.00	13,458.00
Subtotal [4C.3]	Other - Sqft	12,952.00	0.00	12,952.00
Subgroup : [5A2.2]	Purchased from - Patient Days (SNF/ICF)			
6502-6700-99999999-10	Legend Drugs- Med A-Pharmacy	148,778.00	0.00	148,778.00
6504-6700-99999999-10	Legend Drugs - Med C- Pharmacy-Pharmacy	149,511.00	0.00	149,511.00
6506-6100-99999999-10	Legend Drugs- SNF-Nursing-Short Term	586.00	0.00	586.00
6506-6700-99999999-10	Legend Drugs- SNF-Pharmacy	15,388.00	0.00	15,388.00
6520-6700-99999999-10	IV Therapy- Pharmacy-Pharmacy	18,428.00	0.00	18,428.00
6522-6700-99999999-10	IV Therapy Med A- Pharmacy-Pharmacy	6,328.00	0.00	6,328.00
6526-6700-99999999-10	IV Therapy - Medicare C-Pharmacy	10,773.00	0.00	10,773.00
6534-6800-99999999-10	Enteral Feeding-Medical Supplies	1,051.00	0.00	1,051.00
Subtotal [5A2.2]	Purchased from - Patient Days (SNF/ICF)	350,843.00	0.00	350,843.00
Subgroup : [5B.2]	Medicine Cabinet Drugs - Patient Days (SNF/ICF)			
6510-6700-99999999-10	Non-Legend Drugs- Med A-Pharmacy	2,148.00	0.00	2,148.00
6514-6700-99999999-10	Non-Legend Drugs- SNF-Pharmacy	15,905.00	0.00	15,905.00
Subtotal [5B.2]	Medicine Cabinet Drugs - Patient Days (SNF/ICF)	18,053.00	0.00	18,053.00
Subgroup : [5C.2]	Medical and Therapeutic Supplies - Patient Days (SNF/ICF)			
6500-6700-99999999-10	Supplies (Non-Medical)-Pharmacy	706.00	0.00	706.00
6968-6700-99999999-10	Discounts Taken-Pharmacy	(495.00)	0.00	(495.00)
Subtotal [5C.2]	Medical and Therapeutic Supplies - Patient Days (SNF/ICF)	211.00	0.00	211.00
Subgroup : [5D.2]	Ambulance/Limousine - Patient Days (SNF/ICF)			
6600-6900-99999999-10	Equipment Rental-Ancillary & Ambulance	12,203.00	0.00	12,203.00
6700-6900-99999999-10	Purchased Services-Ancillary & Ambulance	3,009.00	0.00	3,009.00
6710-6900-99999999-10	Ambulance Services-Ancillary & Ambulance	1,782.00	0.00	1,782.00
Subtotal [5D.2]	Ambulance/Limousine - Patient Days (SNF/ICF)	16,994.00	0.00	16,994.00
Subgroup : [5E2.2]	Oxygen - Other - Patient Days (SNF/ICF)			
6536-6900-99999999-10	Oxygen Medicare-Ancillary & Ambulance	3,465.00	0.00	3,465.00
6540-6900-99999999-10	Oxygen Other (Mod)-Ancillary & Ambulance	7,259.00	0.00	7,259.00
6700-6400-99999999-10	Purchased Services-Nursing Administration	27,554.00	(11,880.00)	15,674.00
6999-6900-99999999-10	Other-Ancillary & Ambulance	1,603.00	0.00	1,603.00
Subtotal [5E2.2]	Oxygen - Other - Patient Days (SNF/ICF)	40,081.00	(11,880.00)	28,201.00

Subgroup : [5F.2]	X-Rays and related radiological - Patient Days (SNF/ICF)			
6712-7100-99999999-10	Laboratory Medicare-X-Ray	125.00	0.00	125.00
6720-6100-99999999-10	X-Ray Medicare-Nursing-Short Term	4,241.00	0.00	4,241.00
6720-6300-99999999-10	X-Ray Medicare-RCH	85.00	0.00	85.00
6720-7100-99999999-10	X-Ray Medicare-X-Ray	6,254.00	0.00	6,254.00
6722-6100-99999999-10	X-Ray Managed Care-Nursing-Short Term	4,745.00	0.00	4,745.00
6722-7100-99999999-10	X-Ray Managed Care-X-Ray	1,385.00	0.00	1,385.00
Subtotal [5F.2]	X-Rays and related radiological - Patient Days (SNF/ICF)	<u>16,835.00</u>	<u>0.00</u>	<u>16,835.00</u>
Subgroup : [5H.2]	Laboratory - Patient Days (SNF/ICF)			
6712-7000-99999999-10	Laboratory Medicare-Laboratory	60,769.00	0.00	60,769.00
6714-7000-99999999-10	Laboratory Managed Care-Laboratory	20,009.00	0.00	20,009.00
6716-7000-99999999-10	Laboratory Other (Mcd)-Laboratory	10,907.00	0.00	10,907.00
Subtotal [5H.2]	Laboratory - Patient Days (SNF/ICF)	<u>91,685.00</u>	<u>0.00</u>	<u>91,685.00</u>
Subgroup : [5I.1]	Recreation - Patient Days			
6500-7200-99999999-10	Supplies (Non-Medical)-Life Enrichment	317.00	0.00	317.00
6550-7200-99999999-10	Supplies-Life Enrichment	29.00	0.00	29.00
6560-7200-99999999-10	Office & Other Supplies-Life Enrichment	2,335.00	0.00	2,335.00
6800-7200-99999999-10	Entertainment-Life Enrichment	8,170.00	0.00	8,170.00
6999-7200-99999999-10	Other-Life Enrichment	9,691.00	0.00	9,691.00
Subtotal [5I.1]	Recreation - Patient Days	<u>20,542.00</u>	<u>0.00</u>	<u>20,542.00</u>
Subgroup : [5L.1]	Cable TV - Patient Days			
6915-8300-99999999-10	Cable TV-Administration	34,156.00	0.00	34,156.00
Subtotal [5L.1]	Cable TV - Patient Days	<u>34,156.00</u>	<u>0.00</u>	<u>34,156.00</u>
Subgroup : [5M.1]	Other - Patient Days			
6500-6400-99999999-10	Supplies (Non-Medical)-Nursing Administration	508.00	0.00	508.00
6600-6100-99999999-10	Equipment Rental-Nursing-Short Term	8,531.00	0.00	8,531.00
6600-6200-99999999-10	Equipment Rental-Nursing-Long Term	1,500.00	0.00	1,500.00
6610-6400-99999999-10	Small Equipment Purchased-Nursing Administration	7,863.00	0.00	7,863.00
6999-6100-99999999-10	Other-Nursing-Short Term	275.00	0.00	275.00
6999-6200-99999999-10	Other-Nursing-Long Term	407.00	0.00	407.00
6999-6400-99999999-10	Other-Nursing Administration	30,602.00	(28,016.00)	2,586.00
Subtotal [5M.1]	Other - Patient Days	<u>49,686.00</u>	<u>(28,016.00)</u>	<u>21,670.00</u>
Subgroup : [5M.2]	Other - Patient Days (SNF/ICF)			
6500-6600-99999999-10	Supplies (Non-Medical)-Therapy	5,029.00	0.00	5,029.00
6700-6600-99999999-10	Purchased Services-Therapy	9,295.00	0.00	9,295.00
6702-6400-99999999-10	Purchased Services - Nsg - Dental-Nursing Administration-	1,308.00	0.00	1,308.00
6999-7000-99999999-10	Other-Laboratory	14,750.00	0.00	14,750.00
Subtotal [5M.2]	Other - Patient Days (SNF/ICF)	<u>30,382.00</u>	<u>0.00</u>	<u>30,382.00</u>
Subgroup : [5M.16]	Other - SNF Only			
6500-6100-99999999-10	Supplies (Non-Medical)-Nursing-Short Term	113,141.00	0.00	113,141.00
6500-6200-99999999-10	Supplies (Non-Medical)-Nursing-Long Term	171,496.00	0.00	171,496.00
6500-6200-99999999-11	Supplies (Non-Medical)-Nursing-Long Term	446.00	0.00	446.00
6550-6100-99999999-10	Supplies-Nursing-Short Term	1,426.00	0.00	1,426.00
6550-6200-99999999-10	Supplies-Nursing-Long Term	302.00	0.00	302.00
6968-6100-99999999-10	Discounts Taken-Nursing-Short Term	(26.00)	0.00	(26.00)
6968-6200-99999999-10	Discounts Taken-Nursing-Long Term	(58.00)	0.00	(58.00)
6999-6600-99999999-10	Other-Therapy	960.00	0.00	960.00
Subtotal [5M.16]	Other - SNF Only	<u>287,687.00</u>	<u>0.00</u>	<u>287,687.00</u>
Subgroup : [5M.18]	Other - RCH Only			
6500-6300-99999999-10	Supplies (Non-Medical)-RCH	4,547.00	0.00	4,547.00
6550-6300-99999999-10	Supplies-RCH	847.00	0.00	847.00
6702-6300-99999999-10	Purchased Services - Nsg - Dental-RCH	2,736.00	0.00	2,736.00
6968-6300-99999999-10	Discounts Taken-RCH	(1.00)	0.00	(1.00)
Subtotal [5M.18]	Other - RCH Only	<u>8,129.00</u>	<u>0.00</u>	<u>8,129.00</u>
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	<u>1,046,794.00</u>	<u>(39,896.00)</u>	<u>1,006,898.00</u>
Group : [22]	Maintenance and Property			
Subgroup : [6A.3]	Repairs and Maintenance - Sqft			
6500-8100-99999999-10	Supplies (Non-Medical)-Maintenance	401.00	0.00	401.00
6550-8100-99999999-10	Supplies-Maintenance	73,615.00	0.00	73,615.00
6560-8100-99999999-10	Office & Other Supplies-Maintenance	266.00	0.00	266.00
6592-8100-99999999-10	Bio-Medical Supplies & Parts - Maint-Maintenance	6,595.00	0.00	6,595.00
6620-8100-99999999-10	Service Contracts-Maintenance	51,915.00	0.00	51,915.00
6625-8100-99999999-10	Repair & Maintenance-Maintenance	56,574.00	0.00	56,574.00
6700-8100-99999999-10	Purchased Services-Maintenance	5,374.00	0.00	5,374.00
6734-8100-99999999-10	Purchased Services - Maintenance-Maintenance	(509.00)	0.00	(509.00)
6740-8100-99999999-10	Purchased Services - Plumbing-Maint-Maintenance	304.00	0.00	304.00
6770-8100-99999999-10	Trash Removal - Maint-Maintenance	28,530.00	0.00	28,530.00
6772-8100-99999999-10	Nursing Medical Trash Removal-Maint-Maintenance	1,128.00	0.00	1,128.00
Subtotal [6A.3]	Repairs and Maintenance - Sqft	<u>224,193.00</u>	<u>0.00</u>	<u>224,193.00</u>
Subgroup : [6B.16]	Heat - SNF Only			
7100-8200-10	Gas (Natural & Propane)-Utilities	37,988.00	0.00	37,988.00
Subtotal [6B.16]	Heat - SNF Only	<u>37,988.00</u>	<u>0.00</u>	<u>37,988.00</u>
Subgroup : [6B.18]	Heat - RCH Only			
7110-8200-10	Gas - (Natural & Propane) -RCH-Utilities	26,750.00	0.00	26,750.00
Subtotal [6B.18]	Heat - RCH Only	<u>26,750.00</u>	<u>0.00</u>	<u>26,750.00</u>
Subgroup : [6C.16]	Light & Power - SNF Only			
7200-8200-10	Electricity-Utilities	123,618.00	0.00	123,618.00
7200-8200-11	Electricity-Utilities	(2,359.00)	0.00	(2,359.00)
Subtotal [6C.16]	Light & Power - SNF Only	<u>121,259.00</u>	<u>0.00</u>	<u>121,259.00</u>

Subgroup : [6C.18]	Light & Power - RCH Only	24,090.00	0.00	24,090.00
7210-8200-10	Electricity - RCH-Utilities			
Subtotal [6C.18]	Light & Power - RCH Only	<u>24,090.00</u>	<u>0.00</u>	<u>24,090.00</u>
Subgroup : [6D.16]	Water -SNF Only	32,230.00	0.00	32,230.00
7300-8200-10	Water & Sewer-Utilities	16,815.00	0.00	16,815.00
7300-8200-11	Water & Sewer-Utilities	1,896.00	0.00	1,896.00
7300-8200-99999999-10	Water & Sewer-Utilities	1,682.00	0.00	1,682.00
7300-8200-99999999-11	Water & Sewer-Utilities			
Subtotal [6D.16]	Water -SNF Only	<u>52,623.00</u>	<u>0.00</u>	<u>52,623.00</u>
Subgroup : [6D.18]	Water - RCH Only	7,507.00	0.00	7,507.00
7310-8200-10	Water & Sewer - RCH-Utilities	474.00	0.00	474.00
7310-8200-99999999-10	Water & Sewer - RCH-Utilities			
Subtotal [6D.18]	Water - RCH Only	<u>7,981.00</u>	<u>0.00</u>	<u>7,981.00</u>
Subgroup : [6E.1]	Equipment Lease - Patient Days	1,770.00	0.00	1,770.00
6600-8300-99999999-10	Equipment Rental-Administration	33,921.00	0.00	33,921.00
6600-8300-99999999-10	Equipment Rental-IT			
Subtotal [6E.1]	Equipment Lease - Patient Days	<u>35,691.00</u>	<u>0.00</u>	<u>35,691.00</u>
Subgroup : [6F.3]	Other - Sqft	4,352.00	0.00	4,352.00
6730-8100-99999999-10	Purchased Services - Grounds- Maint-Maintenance	1,724.00	0.00	1,724.00
6999-8100-99999999-10	Other-Maintenance			
Subtotal [6F.3]	Other - Sqft	<u>6,076.00</u>	<u>0.00</u>	<u>6,076.00</u>
Subgroup : [7A.3]	Land Improvements - Sqft	22,865.00	0.00	22,865.00
8600-9300-10	Amortization of Land Improvement-Depreciation/Amortization			
Subtotal [7A.3]	Land Improvements - Sqft	<u>22,865.00</u>	<u>0.00</u>	<u>22,865.00</u>
Subgroup : [7B.3]	Building & Building Improvements - Sqft	194,918.00	0.00	194,918.00
8830-9300-10	Dep Building-Depreciation/Amortization			
Subtotal [7B.3]	Building & Building Improvements - Sqft	<u>194,918.00</u>	<u>0.00</u>	<u>194,918.00</u>
Subgroup : [7C.3]	Non-movable Equipment - Sqft	78,071.00	0.00	78,071.00
8845-9300-10	Depreciation Equipment - Non Movable-Depreciation/Amortization			
Subtotal [7C.3]	Non-movable Equipment - Sqft	<u>78,071.00</u>	<u>0.00</u>	<u>78,071.00</u>
Subgroup : [7D.3]	Movable Equipment - Sqft	(630.00)	0.00	(630.00)
8840-9300-10	Dep Equipment-Depreciation/Amortization	141,380.00	0.00	141,380.00
8850-9300-10	EPP Dep Equipment-Depreciation/Amortization	7,563.00	0.00	7,563.00
8860-9300-10	Dep Vehicle-Depreciation/Amortization			
Subtotal [7D.3]	Movable Equipment - Sqft	<u>148,313.00</u>	<u>0.00</u>	<u>148,313.00</u>
Total [22]	Maintenance and Property	<u>980,818.00</u>	<u>0.00</u>	<u>980,818.00</u>
Group : [26]	Interest			
Subgroup : [12A1.1]	First Mortgage - Patient Days	69,229.00	0.00	69,229.00
8700-9200-10	Interest Expense Bonds-Interest Expense	7,575.00	0.00	7,575.00
8700-9200-99999999-10	Interest Expense Bonds-Interest Expense			
Subtotal [12A1.1]	First Mortgage - Patient Days	<u>76,804.00</u>	<u>0.00</u>	<u>76,804.00</u>
Total [26]	Interest	<u>76,804.00</u>	<u>0.00</u>	<u>76,804.00</u>
Group : [27]	Interest and Insurance			
Subgroup : [12D.1]	Other Interest Expense - Patient Days	374.00	0.00	374.00
8710-9200-99999999-10	Interest Expense Other-Interest Expense			
Subtotal [12D.1]	Other Interest Expense - Patient Days	<u>374.00</u>	<u>0.00</u>	<u>374.00</u>
Subgroup : [14A.3]	Insurance on Property - Sqft	133,468.00	0.00	133,468.00
8600-9100-10	Insurance Package-Insurance	(77.00)	0.00	(77.00)
8600-9100-99999999-10	Insurance Package-Insurance			
Subtotal [14A.3]	Insurance on Property - Sqft	<u>133,391.00</u>	<u>0.00</u>	<u>133,391.00</u>
Subgroup : [14B.6]	Transportation Services - Beds/Units	10,437.00	0.00	10,437.00
8610-9100-10	Insurance Auto-Insurance	492.00	0.00	492.00
8610-9100-99999999-10	Insurance Auto-Insurance			
Subtotal [14B.6]	Transportation Services - Beds/Units	<u>10,929.00</u>	<u>0.00</u>	<u>10,929.00</u>
Subgroup : [14C3.6]	Other - Beds/Units	26,519.00	0.00	26,519.00
8620-9100-10	Insurance Directors & Officers-Insurance	179.00	0.00	179.00
8620-9100-99999999-10	Insurance Directors & Officers-Insurance			
Subtotal [14C3.6]	Other - Beds/Units	<u>26,698.00</u>	<u>0.00</u>	<u>26,698.00</u>
Total [27]	Interest and Insurance	<u>171,392.00</u>	<u>0.00</u>	<u>171,392.00</u>
Group : [30]	Statement of Revenue			
Subgroup : [11A.16]	Medicaid RB - SNF Only	(6,237,360.00)	0.00	(6,237,360.00)
4000-30-11	Room And Board-Medicaid Cert	166,410.00	0.00	166,410.00
4003-30-10	Prior Year-Medicaid Cert	7,270.00	0.00	7,270.00
4005-30-11	Room Reservation-Medicaid Cert			
Subtotal [11A.16]	Medicaid RB - SNF Only	<u>(6,063,680.00)</u>	<u>0.00</u>	<u>(6,063,680.00)</u>
Subgroup : [11A.18]	Medicaid RB - RCH Only	(1,829,725.00)	0.00	(1,829,725.00)
4000-65-12	Room And Board-RCH Medicaid	(106,790.00)	0.00	(106,790.00)
4005-65-12	Room Reservation-RCH Medicaid			
Subtotal [11A.18]	Medicaid RB - RCH Only	<u>(1,936,515.00)</u>	<u>0.00</u>	<u>(1,936,515.00)</u>
Subgroup : [11B.16]	Medicaid RB - Contractual Allowance - SNF Only	2,853,887.00	0.00	2,853,887.00
4002-30-11	Less: Contractual Adjustment-Medicaid Cert			

Subtotal [1B.16]	Medicaid RB - Contractual Allowance - SNF Only	2,853,887.00	0.00	2,853,887.00
Subgroup : [1B.18]	Medicaid RB - Contractual Allowance - RCH- Only			
4002-65-12	Less: Contractual Adjustment-RCH Medicaid	252,462.00	0.00	252,462.00
Subtotal [1B.18]	Medicaid RB - Contractual Allowance - RCH- Only	252,462.00	0.00	252,462.00
Subgroup : [3A.16]	Medicare RB - SNF Only			
4000-10-11	Room And Board-Medicare A	(2,560,320.00)	0.00	(2,560,320.00)
Subtotal [3A.16]	Medicare RB - SNF Only	(2,560,320.00)	0.00	(2,560,320.00)
Subgroup : [3B.16]	Medicare RB - Contractual Allowance - SNF Only			
4001-10-11	Add: Contractual Adjustment-Medicare A	(353,274.00)	0.00	(353,274.00)
4006-10-11	Less: Various Discounts-Medicare A	80,901.00	0.00	80,901.00
Subtotal [3B.16]	Medicare RB - Contractual Allowance - SNF Only	(272,373.00)	0.00	(272,373.00)
Subgroup : [4A.16]	Private RB - SNF Only			
4000-15-11	Room And Board-Managed Medicare	(2,276,016.00)	0.00	(2,276,016.00)
4000-20-11	Room And Board-Managed Care	(272,344.00)	0.00	(272,344.00)
4000-25-11	Room And Board-Hospice	(425,465.00)	0.00	(425,465.00)
4000-35-11	Room And Board-Routine Hospice (Medicaid)	(583,694.00)	0.00	(583,694.00)
4000-40-11	Room And Board-Medicaid Pending	(139,525.00)	0.00	(139,525.00)
4000-45-11	Room And Board-Private	(3,926,050.00)	0.00	(3,926,050.00)
4005-45-11	Room Reservation-Private	(70,210.00)	0.00	(70,210.00)
Subtotal [4A.16]	Private RB - SNF Only	(7,693,304.00)	0.00	(7,693,304.00)
Subgroup : [4A.18]	Private RB - RCH Only			
4000-45-12	Room And Board-Private	(90,100.00)	0.00	(90,100.00)
Subtotal [4A.18]	Private RB - RCH Only	(90,100.00)	0.00	(90,100.00)
Subgroup : [4B.16]	Private RB - Contractual Allowance - SNF Only			
4001-15-11	Add: Contractual Adjustment-Managed Medicare	194,188.00	0.00	194,188.00
4002-15-11	Less: Contractual Adjustment-Managed Medicare	588,379.00	0.00	588,379.00
4002-20-10	Less: Contractual Adjustment-Managed Care	(11,096.00)	0.00	(11,096.00)
4002-20-11	Less: Contractual Adjustment-Managed Care	358,371.00	0.00	358,371.00
4002-25-11	Less: Contractual Adjustment-Hospice	(10.00)	0.00	(10.00)
4002-35-11	Less: Contractual Adjustment-Routine Hospice (Medicaid)	260,440.00	0.00	260,440.00
4002-40-11	Less: Contractual Adjustment-Medicaid Pending	63,044.00	0.00	63,044.00
4002-55-10	Less: Contractual Adjustment-Commercial	11,096.00	0.00	11,096.00
4002-55-11	Less: Contractual Adjustment-Commercial	30,016.00	0.00	30,016.00
Subtotal [4B.16]	Private RB - Contractual Allowance - SNF Only	1,494,428.00	0.00	1,494,428.00
Subgroup : [4B.18]	Private RB - Contractual Allowance - RCH Only			
4002-45-12	Less: Contractual Adjustment-Private	(1.00)	0.00	(1.00)
Subtotal [4B.18]	Private RB - Contractual Allowance - RCH Only	(1.00)	0.00	(1.00)
Subgroup : [11A.2]	Prescription Drugs Medicare - Patient Days (SNF/RCH)			
4025-10-11	Pharmacy-Medicare A	(141,891.00)	0.00	(141,891.00)
Subtotal [11A.2]	Prescription Drugs Medicare - Patient Days (SNF/RCH)	(141,891.00)	0.00	(141,891.00)
Subgroup : [11C.16]	Prescription Drugs Non Medicare - SNF Only			
4025-15-11	Pharmacy-Managed Medicare	(92,606.00)	0.00	(92,606.00)
4025-20-11	Pharmacy-Managed Care	(69,752.00)	0.00	(69,752.00)
4025-25-11	Pharmacy-Hospice	10.00	0.00	10.00
4025-30-11	Pharmacy-Medicaid Cert	(8,386.00)	0.00	(8,386.00)
4025-6100-10	Pharmacy-Nursing-Short Term	30.00	0.00	30.00
Subtotal [11C.16]	Prescription Drugs Non Medicare - SNF Only	(170,704.00)	0.00	(170,704.00)
Subgroup : [13A.8]	PT Medicare - PT Treatments			
4040-6600-10-11	Physical Therapy-Therapy-Medicare A	(279,181.00)	0.00	(279,181.00)
5240-6600-60-11	Physical Therapy- Med B In House-Therapy-Med B-In house	(50,471.00)	0.00	(50,471.00)
5340-6600-70-11	Physical Therapy- Med B Outpatient-Therapy-Med B-outpatient	(110,170.00)	0.00	(110,170.00)
Subtotal [13A.8]	PT Medicare - PT Treatments	(439,822.00)	0.00	(439,822.00)
Subgroup : [13C.8]	PT Non Medicare- PT Treatments			
4140-6600-15-11	Physical Therapy - Managed Medicare-Therapy-Managed Medicare	(220,837.00)	0.00	(220,837.00)
4240-6600-20-11	Physical Therapy- Managed Care-Therapy-Managed Care	(115,670.00)	0.00	(115,670.00)
4440-6200-10	Physical Therapy- Medicaid-Nursing-Long Term	24.00	0.00	24.00
4440-6600-30-11	Physical Therapy- Medicaid-Therapy-Medicaid Cert	(13,674.00)	0.00	(13,674.00)
4740-6600-45-11	Physical Therapy- Private-Therapy-Private	(42,537.00)	0.00	(42,537.00)
5440-55-10	Physical Therapy- Commercial OP-Commercial	(22,985.00)	0.00	(22,985.00)
5440-6600-55-11	Physical Therapy- Commercial OP-Therapy-Commercial	(26,317.00)	0.00	(26,317.00)
Subtotal [13C.8]	PT Non Medicare- PT Treatments	(441,996.00)	0.00	(441,996.00)
Subgroup : [13D.8]	PT Non Medicare - Contractual Allowance- PT Treatments			
4240-20-10	Physical Therapy- Managed Care-Managed Care	22,985.00	0.00	22,985.00
Subtotal [13D.8]	PT Non Medicare - Contractual Allowance- PT Treatments	22,985.00	0.00	22,985.00
Subgroup : [14A.10]	ST Medicare - ST Treatments			
4050-6600-10-11	Speech Therapy-Therapy-Medicare A	(64,416.00)	0.00	(64,416.00)
5250-6600-60-11	Speech Therapy- Med B In House-Therapy-Med B-In house	(18,774.00)	0.00	(18,774.00)
5350-6600-70-11	Speech Therapy- Med B Outpatient-Therapy-Med B-outpatient	(335.00)	0.00	(335.00)
Subtotal [14A.10]	ST Medicare - ST Treatments	(83,525.00)	0.00	(83,525.00)
Subgroup : [14C.10]	ST Non Medicare - ST Treatments			
4150-6600-15-11	Speech Therapy - Managed Medicare-Therapy-Managed Medicare	(31,945.00)	0.00	(31,945.00)
4250-6600-20-11	Speech Therapy- Managed Care-Therapy-Managed Care	(29,251.00)	0.00	(29,251.00)
4450-6600-30-11	Speech Therapy- Medicaid-Therapy-Medicaid Cert	(7,076.00)	0.00	(7,076.00)
4750-6600-45-11	Speech Therapy- Private-Therapy-Private	(1,303.00)	0.00	(1,303.00)
5450-55-10	Speech Therapy- Commercial OP-Commercial	(12,912.00)	0.00	(12,912.00)
5450-6600-55-11	Speech Therapy- Commercial OP-Therapy-Commercial	(654.00)	0.00	(654.00)
Subtotal [14C.10]	ST Non Medicare - ST Treatments	(83,141.00)	0.00	(83,141.00)

Subgroup : [I14D.10]	ST Non Medicare - Contractual Allowance - ST Treatments			
4250-20-10	Speech Therapy-Managed Care--Managed Care	12,912.00	0.00	12,912.00
Subtotal [I14D.10]	ST Non Medicare - Contractual Allowance - ST Treatments	12,912.00	0.00	12,912.00
Subgroup : [I15A.9]	OT Medicare - OT Treatments			
4045-6600-10-11	Occupational Therapy-Therapy-Medicare A	(277,642.00)	0.00	(277,642.00)
5245-6600-60-11	Occupational Therapy- Med B In House-Therapy-Med B-in house	(53,155.00)	0.00	(53,155.00)
5345-6600-70-11	Occupational Therapy- Med B Outpatient-Therapy-Med B-outpatient	(3,992.00)	0.00	(3,992.00)
Subtotal [I15A.9]	OT Medicare - OT Treatments	(334,789.00)	0.00	(334,789.00)
Subgroup : [I15C.16]	OT Non Medicare - SNF Only			
4045-6700-10	Occupational Therapy-Pharmacy	40.00	0.00	40.00
4145-6600-15-11	Occupational Therapy - Managed Medicare-Therapy-Managed Medicare	(214,237.00)	0.00	(214,237.00)
4245-6600-20-11	Occupational Therapy- Managed Care-Therapy-Managed Care	(115,344.00)	0.00	(115,344.00)
4445-6600-30-11	Occupational Therapy- Medicaid-Therapy-Medicaid Cert	(17,607.00)	0.00	(17,607.00)
4745-6600-45-11	Occupational Therapy- Private-Therapy-Private	(4,943.00)	0.00	(4,943.00)
5445-55-10	Occupational Therapy- Commercial OP-Commercial	(30,746.00)	0.00	(30,746.00)
5445-6600-55-11	Occupational Therapy- Commercial OP-Therapy-Commercial	(1,312.00)	0.00	(1,312.00)
Subtotal [I15C.16]	OT Non Medicare - SNF Only	(384,149.00)	0.00	(384,149.00)
Subgroup : [I15D.9]	OT Non Medicare - Contractual Allowance - OT Treatments			
4245-20-10	Occupational Therapy- Managed Care --Managed Care	30,746.00	0.00	30,746.00
Subtotal [I15D.9]	OT Non Medicare - Contractual Allowance - OT Treatments	30,746.00	0.00	30,746.00
Subgroup : [I16A.2]	Other Medicare - Patient Days (SNF/ICF)			
4002-10-11	Less: Contractual Adjustment-Medicare A	795,468.00	0.00	795,468.00
4030-10-11	Oxygen-Medicare A	(3,587.00)	0.00	(3,587.00)
4060-10-11	IV Therapy-Medicare A	(21.00)	0.00	(21.00)
4070-10-11	Lab-Medicare A	(20,377.00)	0.00	(20,377.00)
4075-10-11	Radiology-Medicare A	(8,353.00)	0.00	(8,353.00)
5290-6600-60-11	Less: Contractual Adjustment- Med B In House-Therapy-Med B-in house	24,443.00	0.00	24,443.00
5390-6600-70-11	Less: Contractual Adjustment- Med B Outpl-Therapy-Med B-outpatient	23,329.00	0.00	23,329.00
Subtotal [I16A.2]	Other Medicare - Patient Days (SNF/ICF)	810,802.00	0.00	810,802.00
Subgroup : [I16B.16]	Other Non Medicare - SNF Only			
4030-15-11	Oxygen-Managed Medicare	(2,529.00)	0.00	(2,529.00)
4030-20-11	Oxygen-Managed Care	(1,140.00)	0.00	(1,140.00)
4030-30-11	Oxygen-Medicaid Cert	(3,159.00)	0.00	(3,159.00)
4030-45-11	Oxygen-Private	71.00	0.00	71.00
4060-15-11	IV Therapy-Managed Medicare	(168.00)	0.00	(168.00)
4060-20-11	IV Therapy-Managed Care	(66.00)	0.00	(66.00)
4060-30-11	IV Therapy-Medicaid Cert	(180.00)	0.00	(180.00)
4070-15-11	Lab-Managed Medicare	(7,284.00)	0.00	(7,284.00)
4070-20-11	Lab-Managed Care	(14,286.00)	0.00	(14,286.00)
4070-30-11	Lab-Medicaid Cert	(2,245.00)	0.00	(2,245.00)
4070-40-11	Lab-Medicaid Pending	(75.00)	0.00	(75.00)
4075-15-11	Radiology-Managed Medicare	(5,765.00)	0.00	(5,765.00)
4075-20-11	Radiology-Managed Care	(2,832.00)	0.00	(2,832.00)
4085-15-11	Other Ancillaries-Managed Medicare	(100.00)	0.00	(100.00)
Subtotal [I16B.16]	Other Non Medicare - SNF Only	(39,758.00)	0.00	(39,758.00)
Subgroup : [IV4.1]	Rental of TV & Cable Services - Patient Days			
5830-48-10	Cable TV-Other-Resident Related Income	(120.00)	0.00	(120.00)
Subtotal [IV4.1]	Rental of TV & Cable Services - Patient Days	(120.00)	0.00	(120.00)
Subgroup : [IV5.1]	Interest Income - Patient Days			
5900-10	Interest Income Gen Fund	(25,964.00)	0.00	(25,964.00)
5924-10	Interest Income Mary Melby	(10,652.00)	0.00	(10,652.00)
Subtotal [IV5.1]	Interest Income - Patient Days	(36,616.00)	0.00	(36,616.00)
Subgroup : [IV8.1]	Other - Patient Days			
1,8300,6450MM	MM Investment Fees	2,995.00	0.00	2,995.00
5660-10	Garage/Parking Fees	(1,952.00)	0.00	(1,952.00)
5820-10	Rental Income	(12,043.00)	0.00	(12,043.00)
5831-11	Technology Fee	(18,388.00)	0.00	(18,388.00)
5899-10	Misc. Income	(24,630.00)	3,370.00	(21,260.00)
5899-8300-10	Misc. Income-Administration	(4.00)	0.00	(4.00)
5899-99-10	Misc. Income-Other-Non-Resident Income	(81,994.00)	0.00	(81,994.00)
5930-10	Realized Gain/Loss Gift Annuity	(40,249.00)	0.00	(40,249.00)
5934-10	Realized Gain/Loss Key Bank	(6,109.00)	0.00	(6,109.00)
5940-10	Unrealized Loss/Gain Gift Annuity	(61,457.00)	0.00	(61,457.00)
5944-10	Unrealized Gain/Loss Key Bank	(32,521.00)	0.00	(32,521.00)
5955-10	Gift Annuity Donations	(12,513.00)	0.00	(12,513.00)
5960-10	Temporarily Restricted Donations	(300.00)	0.00	(300.00)
5980-10	Temp.Restrictd-Resident Benevolent	(194.00)	0.00	(194.00)
5985-10	Mary Melby Donations	(2,065.00)	0.00	(2,065.00)
8900-10	Gain (Loss) ERTC Revenue	(2,852,559.00)	0.00	(2,852,559.00)
8900-10Marcum	ERTC Revenue Increase	(500,000.00)	0.00	(500,000.00)
8900-10Marcum2	ERTC Reserve Amount	500,000.00	0.00	500,000.00
8901-10	Gain (Loss) PPP Loan Forgiveness	(350,000.00)	0.00	(350,000.00)
8902-10	Gain (Loss) H.H.S. Provider Funds	(64,533.00)	0.00	(64,533.00)
Marcum 117	EPP Laundry	0.00	(32,169.00)	(32,169.00)
Subtotal [IV8.1]	Other - Patient Days	(3,558,516.00)	(28,799.00)	(3,587,315.00)
Total [30]	Statement of Revenue	(18,852,998.00)	(28,799.00)	(18,881,797.00)
Group : [31]	Balance Sheet - Assets			
Subgroup : [A1]	Cash			
1000-10	Cash Operating Key Bank	232,234.00	0.00	232,234.00
1014-10	Accounts Receivable Operating	2,128,172.00	0.00	2,128,172.00

1015-10	EPP Entrance Fee- Ion Bank	(442,333.00)	0.00	(442,333.00)
1030-10	Petty Cash	309.00	0.00	309.00
1060-10	Cash Donated Restricted	53,378.00	0.00	53,378.00
1062-10	EPP Cash Donated Restricted	(447.00)	0.00	(447.00)
1090-10	Cash Portion-Investments	58,962.00	0.00	58,962.00
Subtotal [A1]	Cash	2,030,275.00	0.00	2,030,275.00
Subgroup : [A2]	Resident Accounts Receivable			
1400-10	A/R	1,256,213.00	0.00	1,256,213.00
1410-10	A/R- Allowance For Bad Debt	(283,973.00)	0.00	(283,973.00)
1481-10	A/R - EPP - Rental Property	(9,875.00)	0.00	(9,875.00)
Subtotal [A2]	Resident Accounts Receivable	962,365.00	0.00	962,365.00
Subgroup : [A5]	Prepaid Expenses			
1700-10	Prepaid Insurance	65,428.00	0.00	65,428.00
1720-10	Prepaid Services	51,118.00	0.00	51,118.00
1730-10	Prepaid Water/Sewer	3,854.00	0.00	3,854.00
1740-10	Prepaid Dues	3,859.00	0.00	3,859.00
Subtotal [A5]	Prepaid Expenses	124,259.00	0.00	124,259.00
Subgroup : [A8]	Other Current Assets			
1035-10	Resident Trust Petty Cash	631.00	0.00	631.00
1040-10	Resident Fund	45,495.00	0.00	45,495.00
Subtotal [A8]	Other Current Assets	46,126.00	0.00	46,126.00
Subgroup : [B1]	Land			
1800-10	Land	123,173.00	0.00	123,173.00
Subtotal [B1]	Land	123,173.00	0.00	123,173.00
Subgroup : [B2]	Land Improvements			
1805-10	Land Improvements	772,744.00	0.00	772,744.00
1850-10	Accum Amort Of Land Improv	(617,313.00)	408.00	(616,905.00)
Subtotal [B2]	Land Improvements	155,431.00	408.00	155,839.00
Subgroup : [B3]	Buildings			
1810-10	Buildings	14,301,538.00	0.00	14,301,538.00
1860-10	Accum. Dep. Buildings	(12,198,047.00)	0.00	(12,198,047.00)
Subtotal [B3]	Buildings	2,103,491.00	0.00	2,103,491.00
Subgroup : [B5]	Non-Movable Equipment			
1822-10	Equipment - Non Movable	1,837,761.00	6,281.00	1,844,042.00
1872-10	Accum. Dep. Non Movable Equipment	(1,148,694.00)	(3,676.00)	(1,152,370.00)
Subtotal [B5]	Non-Movable Equipment	689,067.00	2,605.00	691,672.00
Subgroup : [B6]	Movable Equipment			
1820-10	Equipment	5,000,458.00	2,412.00	5,002,870.00
1870-10	Accum. Dep. Equipment	(4,102,266.00)	4,743.00	(4,097,523.00)
Subtotal [B6]	Movable Equipment	898,192.00	7,155.00	905,347.00
Subgroup : [B7]	Motor Vehicles			
1830-10	Vehicle	158,306.00	0.00	158,306.00
1880-10	Accum. Dep. Vehicles	(158,306.00)	0.00	(158,306.00)
Subtotal [B7]	Motor Vehicles	0.00	0.00	0.00
Subgroup : [B9]	Other Fixed Assets			
1899-10	Construction In Process	488,632.00	0.00	488,632.00
1999-10	Clearing Account - Fixed Assets	409.00	0.00	409.00
Subtotal [B9]	Other Fixed Assets	489,041.00	0.00	489,041.00
Subgroup : [D7]	Other Assets			
1220-10	MARY MELBY FUND Cash	410,841.00	0.00	410,841.00
1221-10	Mary Melby Fund Clearing	(825.00)	0.00	(825.00)
1270-10	Restricted Gift Annuity	(147,839.00)	0.00	(147,839.00)
1275-10	Allowance For Valuation Gift Annuity	105,674.00	0.00	105,674.00
1984-10	Deposit - Non Current	17,200.00	0.00	17,200.00
Subtotal [D7]	Other Assets	385,051.00	0.00	385,051.00
Total [31]	Balance Sheet - Assets	8,006,471.00	10,188.00	8,016,639.00
Group : [33]	Liabilities			
Subgroup : [A1]	Accounts Payable			
2000-10	Accounts Payable	(292,181.00)	0.00	(292,181.00)
2005-10	Accrued Accounts Payable	(180,315.00)	0.00	(180,315.00)
Subtotal [A1]	Accounts Payable	(472,496.00)	0.00	(472,496.00)
Subgroup : [A4]	Accrued Payroll			
1,0000.2140	Accrued Pension	(9,518.00)	0.00	(9,518.00)
2120-10	Accrued Payroll	(200,657.00)	0.00	(200,657.00)
2130-10	Accrued Vac/Sick/Holiday	(448,016.00)	0.00	(448,016.00)
Subtotal [A4]	Accrued Payroll	(658,191.00)	0.00	(658,191.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
2010-10	W/H FICA Medicare	(5,059.00)	0.00	(5,059.00)
2015-10	W/H FICA Social Security	(9,786.00)	0.00	(9,786.00)
2020-10	W/H State Tax	(10,689.00)	0.00	(10,689.00)
2025-10	W/H Federal Tax	(37,198.00)	0.00	(37,198.00)
2110-10	ER Medicare FICA	(142.00)	0.00	(142.00)
2115-10	ER Soc Sec FICA	(1,037.00)	0.00	(1,037.00)
2118-10	Accrued Payroll Taxes	(2,208.00)	0.00	(2,208.00)
2135-10	Accrued Taxes/Vac/Sick/Hol	(34,270.00)	0.00	(34,270.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(100,389.00)	0.00	(100,389.00)

Subgroup : [A12]	Other Current Liabilities		0.00	1,384.00
2030-10	W/H Life Insurance	1,384.00	0.00	8,034.00
2035-10	W/H 401k	8,034.00	0.00	(9,797.00)
2040-10	W/H Garnishment	(9,797.00)	0.00	25,787.00
2045-10	W/H Pension Loan	25,787.00	0.00	(37,624.00)
2050-10	W/H Other	(37,624.00)	0.00	(8,742.00)
2051-10	W/H Employee Contributions	(8,742.00)	0.00	1,055.00
2055-10	Employee Emergency Fund Clearing	1,055.00	0.00	(5,136.00)
2056-10	Pharmacy Clearing Account	(5,136.00)	0.00	(38,068.00)
2060-10	Accrued Accounting Fees	(38,068.00)	0.00	(12,171.00)
2070-10	A/R Refunds	(12,171.00)	0.00	(6,020.00)
2073-10	Unclaimed Property Payable	(6,020.00)	0.00	(8,054.00)
2075-10	Payroll Cash Clearing	(8,054.00)	0.00	(45,495.00)
2090-10	Resident Fund	(45,495.00)	0.00	(94,493.00)
2180-10	Other Current Liabilities	(84,325.00)	(10,168.00)	(9,013.00)
2200-10	Accrued Bond Interest	(9,013.00)	0.00	(177,721.00)
2500-10	Due To Third Party Reimburse Agencies	(177,721.00)	0.00	(120,726.00)
2910-10	Third Party Reserve-Medicare	(120,726.00)	0.00	(500,000.00)
2930-10	Other Non-Current Liabilities	(500,000.00)	0.00	(8,618.00)
2941-10	Deferred Revenue - Nelson Hall	(8,618.00)	0.00	(317,979.00)
MARCUM 101-EPBH	IBNR Self Insurance	(317,979.00)	0.00	
Subtotal [A12]	Other Current Liabilities	(1,353,229.00)	(10,168.00)	(1,363,397.00)
Subgroup : [B2]	Mortgages Payable	(2,919,319.00)	0.00	(2,919,319.00)
2730-10	Loan Payable (FNB-Tax Exempt)	(2,919,319.00)	0.00	(2,919,319.00)
Subtotal [B2]	Mortgages Payable			
Subgroup : [B3]	Loans from Owens or Related Parties		0.00	(59,324.00)
1990-10	Inter Co. Transfer	(59,324.00)	(3,370.00)	50,625,657.00
1995-10	Due To/From	50,629,027.00	0.00	49,894.00
1995-E-100	Due To/From	49,894.00	0.00	(9,386,399.00)
2990-10	Intercompany Transfers	(9,386,399.00)	0.00	(46,351,908.00)
2995-10	Due To/From	(46,351,908.00)	0.00	(43,856.00)
2995-E-100	Due To/From	(43,856.00)	0.00	(5,165,886.00)
Subtotal [B3]	Loans from Owens or Related Parties	(5,162,516.00)	(3,370.00)	
Subgroup : [B4]	Other Long Term Liabilities		0.00	(5,453.00)
2650-10	Annuities Payable	(5,453.00)	0.00	(5,453.00)
Subtotal [B4]	Other Long Term Liabilities			
Total [33]	Liabilities	(10,671,593.00)	(13,538.00)	(10,685,131.00)
Group : [35]	Equity			
Subgroup : [B5]	Cumulated Earnings		0.00	7,455,491.00
3000-10	Retained Earnings	7,455,491.00	0.00	(164,371.00)
3020-10	Temporarily Restricted Net Assets	(164,371.00)	0.00	(401,187.00)
3035-10	Mary Melby Net Assets	(401,187.00)	0.00	6,889,933.00
Subtotal [B5]	Cumulated Earnings	6,889,933.00	0.00	
Total [35]	Equity			
		0.00	0.00	0.00
	NET (INCOME) LOSS			
		0.00	0.00	0.00
	Sum of Account Groups			

Client: **173970 - The Elim Park Baptist Home, Inc.**
 Engagement: **Medicaid - The Elim Park Baptist Home, Inc.**
 Period Ending: **9/30/2023**
 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 Owner/Operators salary to correct line of the cost report.				
Marcum 101	Owners / Operators		303,792.00	
6110-8300-83006100-10	Wages - Salary-Administration			303,792.00
Total			303,792.00	303,792.00
Reclassifying Journal Entries JE # 2				
To reclass Controller's Salary to Pg 10 A11a.				
Marcum 102	Head Accountant	H.02	65,324.00	
6120-8700-87006120-10	Wages - Vacation-Finance			65,324.00
Total			65,324.00	65,324.00
Reclassifying Journal Entries JE # 3				
To reclass On Shift Admin PS to correct line of cost report.				
Marcum 103	On Shift PS	H.02	11,880.00	
6700-6400-99999999-10	Purchased Services-Nursing Administration			11,880.00
Total			11,880.00	11,880.00
Reclassifying Journal Entries JE # 4				
To reclass Marketing Salary to correct line of cost report.				
Marcum 104	Marketing Salary	H.02	9,840.00	
6100-7600-76006122-10	Wages - Regular-Admissions			9,840.00
Total			9,840.00	9,840.00
Reclassifying Journal Entries JE # 5				
To reclass Cell and Internet Expenses to correct lines of cost report.				
Marcum 105	Cell Phone	H.02	7,119.00	
Marcum 106	Internet Services		7,431.00	
6910-8300-99999999-10	Telephone-Administration			14,550.00
Total			14,550.00	14,550.00
Reclassifying Journal Entries JE # 6				
To reclass Preplacement Physicals to correct line of cost report.				
Marcum 107	Preplacement Physicals	H.02	3,274.00	
6250-8900-99999999-10	Employee Physicals & Other-Human Resources			3,274.00
Total			3,274.00	3,274.00
Reclassifying Journal Entries JE # 7				
To reclass Various expenses to correct line of cost report.				
Marcum 108	Parties / Gifts Unrelated to Christmas Party	H.02	11,818.00	
Marcum 110	Nursing Education		1,576.00	
Marcum 111	Licenses		40.00	
Marcum 112	Travel / Seminars		185.00	
Marcum 113	Subscriptions		397.00	
Marcum 114	Nursing Recruitment Fee		14,000.00	
6999-6400-99999999-10	Other-Nursing Administration			28,016.00
Total			28,016.00	28,016.00
Reclassifying Journal Entries JE # 9				
To reclass Laundry Revenue to correct line of cost report.				
6999-7900-99999999-10	Other-Laundry	H.02	32,169.00	
Marcum 117	EPP Laundry			32,169.00
Total			32,169.00	32,169.00
Reclassifying Journal Entries JE # 10				
To reclass subscriptions to correct line of the cost report.				
Marcum 113	Subscriptions	.01 - Dues	499.00	
6920-8300-99999999-10	Dues & Membership-Administration			499.00
Total			499.00	499.00

Reclassifying Journal Entries JE # 11

To make fixed asset adjustments provided by client.

			H.02		
1820-10	Equipment	2,412.00			
1822-10	Equipment - Non Movable	6,281.00			
1850-10	Accum Amort Of Land Improv	408.00			
1870-10	Accum. Dep. Equipment	4,743.00			
1872-10	Accum. Dep. Non Movable Equipment			3,676.00	
2180-10	Other Current Liabilities			10,168.00	
Total		<u><u>13,844.00</u></u>		<u><u>13,844.00</u></u>	

Reclassifying Journal Entries JE # 12

To reclas Gift annuity fees into correct line of the cost report.

			H.02		
Marcum 115	Gift Annuity Fees	25,964.00			
6450-8300-10	Professional Fees-Administration			25,964.00	
Total		<u><u>25,964.00</u></u>		<u><u>25,964.00</u></u>	

Reclassifying Journal Entries JE # 13

To adjust misc income in order to tie cost report to financials.

			C.06		
5899-10	Misc. Income	3,370.00			
1995-10	Due To/From			3,370.00	
Total		<u><u>3,370.00</u></u>		<u><u>3,370.00</u></u>	

Total Reclassifying Journal Entries

512,522.00 512,522.00

Total All Journal Entries

512,522.00 512,522.00



Workpaper Index: 400.2
 Prepared By: Marcum LLP
 Reviewed By:
 Workpaper Date:
 Run Date: 2/12/2024

Provider Name: The Elim Park Baptist Home, Inc.
 Provider Number: 6668
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: