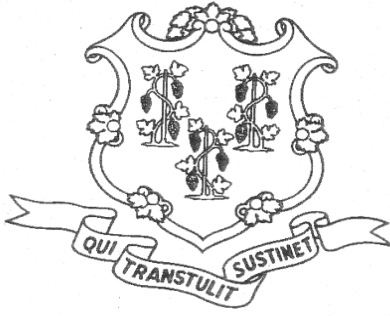


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2024

Name of Facility (as licensed) Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington	
Address (No. & Street, City, State, Zip Code) 240 Church St, Newington, CT 06111	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2023	Report for Year Ending 9/30/2024

License Numbers:	CCNH / RHNS 2406	(Specify)	(Specify)	Medicare Provider 07-5286
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Medicaid Provider Numbers:	CCNH / RHNS 10397	(Specify)	(Specify)
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### General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC d/b/a Civita Car	2406	9/30/2024	1	37

#### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington [facility name], for the cost report period beginning October 1, 2023 and ending September 30, 2024, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Keisha Trowers-Burrell			Printed Name (Owner)	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington		Period Covered:	From 10/1/2023	To 9/30/2024
Address of Facility 240 Church St, Newington, CT 06111				
Report Prepared By Baker Tilly Advisory Group, LP		Phone Number 212-697-6900	Date 2/14/2025	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

## General Information and Questionnaire

## Type of Facility - Organization Structure

Phone No. of Facility 860-667-2256		Report for Year Ended 9/30/2024	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Newington, LLC d/b/a Civita Care at New		Address (No. & Street, City, State, Zip ) 240 Church St, Newington, CT 06111		
License Numbers:	CCNH / RHNS 2406	(Specify)	(Specify)	Medicare Provider No. 07-5286
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
<b>Administrator</b>				
Name of Administrator Keisha Trowers-Burrell		Nursing Home Administrator's License No.:	2110	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

[illegible]

Name of Facility Senior Philanthropy of Newington, LLC d/b/a	License No. 2406	Report for Year Ended 9/30/2024	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
CT OPCO Holding, LLC	710 Long Ridge Rd, Stamford, CT 06902	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Shlomo Zalman Scheinbaum	5 Oasis Court, Lakewood, NJ 08701	Partner	0.333	
Matisyohu Herzka	922 Madison Ave, Lakewood, NJ 08701	Partner	0.333	
Abraham K Schreiber	1454 Canterbury Rd, Lakewood, NJ 08701	Partner	0.333	
Names of Stockholders Owning at Least 10% of Shares				
N/A				

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC d/b/a Civita	2406	9/30/2024	3B	37

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

Owner(s) of Facility

N/A



## General Information and Questionnaire

### Related Parties\*

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Ca	License No. 2406	Report for Year Ended 9/30/2024	Page 4	of 37				
<p>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</p> <p style="text-align: right;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>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</p> <p style="text-align: right;">If "Yes," provide the following information:</p>								
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	%**				
Oasis Healthcare Group	19999 Cedarbridge Ave, Suite 3B, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fee	Pg 16/Line m11	578,300	578,300
Leading Edge Administrators	14 Wall St. Suite 5B, New York, NY 10005	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg 34/Ln B3	779,659	779,659
Intercompany Liabilities	N/A	<input type="radio"/>	<input checked="" type="radio"/>		Due To/From	Pg 34/Ln B3	Various	Various
		<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 Senior Philanthropy of Newington, LLC d/b/a Cit	License No. 2406	Report for Year Ended 9/30/2024	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13 )</i>			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <span style="margin-left: 20px;"><input checked="" type="radio"/> Yes</span> <span style="margin-left: 20px;"><input type="radio"/> No</span> <span style="margin-left: 20px;">If "No," explain fully why such allocation was not made.</span>				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) <span style="margin-left: 20px;"><input checked="" type="radio"/> Yes</span> <span style="margin-left: 20px;"><input type="radio"/> No</span> <span style="margin-left: 20px;">If "No," explain fully why such allocation was not made.</span>				

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

Name of Facility Senior Philanthropy of Newington, L	License No. 2406	Report for Year Ended 9/30/2024	Page 6	of 37
Square footage of entire facility.		34,985		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
	Square footage of therapy space.			
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
	Square footage of kitchen			
	Number of meals served per week			
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
	<i>If yes, please state where costs are reported.</i>			
No	Are drivers for the program included in the facility's payroll?			
	<i>If yes, please complete the following:</i>			
	Amount Reported			
	Annual Report page and line			
	Please state the salary amounts of specific cooks and/or dietary aides			
	Please state where the cooks and/or dietary aides are reported in the Annual Report			
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
	Square footage of apartments			
	Square footage of independent living			
	Square footage of assisted living			
	Please identify the services provided:			

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

Name of Facility Senior Philanthropy c	License No. 2406	Report for Year Ended 9/30/2024	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care?

No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care?

No

If yes, please complete the following:

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

### Schedule of Resident Statistics

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington			License No. 2406		Report for Year Ended 9/30/2024				Page 8		of 37	
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	180	180			180	180						
B. On last day of THIS report period	180	180							180	180		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	134	134			134	134						
B. As of midnight of THIS report period	161	161							161	161		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,120	3,120			2,161	2,161			959	959		
B. Medicaid (Conn.)	37,826	37,826			27,182	27,182			10,644	10,644		
C. Medicaid (other states)												
D. Private Pay	4,078	4,078			3,106	3,106			972	972		
E. State SSI for RCH												
F. Other (Specify) Hospice/ HMO/ Private Ins./ Re	4,491	4,491			3,394	3,394			1,097	1,097		
G. Total Care Days During Period (3A thru F)	49,515	49,515			35,843	35,843			13,672	13,672		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	734	734			519	519			215	215		
B. Other Bed Reserve Days	250	250			144	144			106	106		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	50,499	50,499			36,506	36,506			13,993	13,993		

## Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita				License No. 2406				Report for Year Ended 9/30/2024				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)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)			
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)			
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.															
Change in Resident Days										CCNH / RHNS		(Specify)		(Specify)	
1st change															
2nd change															
3rd change															
4th change															
6. Number of Residents and Rates on September 30 of Cost Year															
Item	Medicare	Medicaid		Self-Pay			Other State Assisted								
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR							
No. of Residents	15	120		26											
Per Diem Rate															
a. One bed rm.	Various	328.61		637.00											
b. Two bed rms.	Various	328.61		583.00											
c. Three or more bed rms.															
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)							
A. Medicare - Part B				1,819	1,819										
B. Medicaid (Exclusive of Part B)															
1. Maintenance Treatments				2,176	2,176										
2. Restorative Treatments															
C. Other				10,436	10,436										
D. <b>Total Physical Therapy Treatments</b>				14,431	14,431										
8. Total Number of Speech Therapy Treatments															
A. Medicare - Part B				423	423										
B. Medicaid (Exclusive of Part B)															
1. Maintenance Treatments				948	948										
2. Restorative Treatments															
C. Other				4,423	4,423										
D. <b>Total Speech Therapy Treatments</b>				5,794	5,794										
9. Total Number of Occupational Therapy Treatments															
A. Medicare - Part B				2,377	2,377										
B. Medicaid (Exclusive of Part B)															
1. Maintenance Treatments				3,411	3,411										
2. Restorative Treatments															
C. Other				13,029	13,029										
D. <b>Total Occupational Therapy Treatments</b>				18,817	18,817										

## Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

## Report of Expenditures - Salaries &amp; Wages

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Care at N	License No. 2406	Report for Year Ended 9/30/2024	Page 10	of 37					
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	151,738		2,072						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	259,265		9,231						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	488,408		21,897						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	317,813		15,198						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	44,297		2,124						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	39,348		1,815						
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	220,963		4,481						
b. RN									
1. Direct Care	702,895		15,311						
2. Administrative**	371,082		13,481						
c. LPN									
1. Direct Care	989,379		29,117						
2. Administrative**	208,345		3,673						
d. Aides and Attendants	2,221,227		99,216						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	118,536		5,214						
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	145,668		3,817						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	157,423		5,232						
A-13. Total Salary Expenditures	6,436,387		231,879						

\* 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 Fees (Page 13)**

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Clinical Consultants	\$ 26,041		Monthly Fee						
Intravenous Therapy	\$ 6,004	\$ (6,004)	Monthly Fee						
<b>Total</b>	\$ 32,045	\$ (6,004)	-	\$ -	\$ -	-	\$ -	\$ -	-



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

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington				License No. 2406		Report for Year Ended 9/30/2024			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington				2406		9/30/2024			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
<b>Section III - Administrators***</b>										
Keisha Trowers-Burrell (10/1/2023-9/30/2024)	151,738			Non- Discriminatory	Administrator	2,072	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita	License No. 2406			Report for Year Ended 9/30/2024				Page 13	of 37
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	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									
2. Dentist	7,342		72						
3. Pharmacist	37,277		Monthly Fee						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	241,636		3,128						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	45,600		144						
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	109,187		1,635						
b. Other									
10. Occupational Therapist									
a. Resident Care	326,215	(326,215)	4,417						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	216,201		2,794						
2. Administrative***	46,671		Monthly Fee						
b. LPN									
1. Direct Care	844,070		15,050						
2. Administrative***									
c. Aides	782,893		22,481						
d. Other									
12. Other (Specify) See Attached Schedule	32,045	(6,004)							
B-13 Total Fees Paid in Lieu of Salaries	2,689,137	(332,219)	49,721						

\* 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 Senior Philanthropy of Newington, LLC d/b/a Civita Care		License No. 2406		Report for Year Ended 9/30/2024	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 100 Crossing Boulevard Suite 300 Framingham MA 01702-5555	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Jeffrey Kagan, 365 Willard Ave., Newington, CT 06111	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Clipboard Health, POB 103125, Pasadena CA 91189-3125	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Eshyft, POB 5935, Troy, MI 48007	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Esky Care, 1413 38th Street, Brooklyn, NY 11218	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Grandison Management, 1413 38th Street, Brooklyn NY 11218	RN, LPN, CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Intelycare POB 787317 Philadelphia, PA 19178-7317	RN, LPN, CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Services, POB 825968, Philadelphia PA 19182-5968	LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAS Staffing, POB 4473, Houston TX 77210-4473	LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Gale Healthcare Solutions, POB 4729, Winter Park, FL 32793-4729	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Reliant Therapy	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Patricia Blakeley	MDS	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
PICC Performance, 72 Greenbriar Road Meriden CT 06450	Intravenous Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Specialty RX	Intravenous Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dragon LTC Solutions, 15 Village Green Monsey NY 10952	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Guardian Consulting Services, 3333 New Hyde Park Rd Suite 202 New Hyde Park NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RX Consulting, 33 Main St, Centerbrook, CT 06409	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting, 339 Main Street Torrington CT 06790	Clinical Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* Use additional sheets if necessary.

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civi		License No. 2406	Report for Year Ended 9/30/2024				Page 15	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 87,050	87,050						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 72,155	72,155						
4. Social Security (F.I.C.A.)	\$ 499,540	499,540						
5. Health Insurance	\$ 779,659	779,659						
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,140	5,140						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 422,987	422,987						
8. Uniform Allowance	\$ 23,421	23,421						
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 10,422	13,926	(3,504)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	181,051	(181,051)					
d. Accounting and Auditing	\$ 14,354	15,205	(851)					
e. Legal ( <i>Services should be fully described on Page 15b</i> )	\$ 15,841	22,499	(6,658)					
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$							
g. Office Supplies	\$ 25,267	25,267						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 14,197	14,197						
2. Cellular Phones	\$ 1,718	1,718						
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$							
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$							
k. Other Taxes ( <i>Not related to property - See Page 22</i> )								
1. Income*	\$							
2. Other ( <i>Specify</i> ) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 898,771	898,771						
<b>Subtotal</b>	\$ 2,870,522	3,062,586	(192,064)					

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

(Carry Subtotals forward to next page)

### Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Employee Benefits Expense>Miscellaneous	\$ 3,504	\$ (3,504)				
Employee Benefits Expense>Food	\$ 6,725					
Employee Benefits Expense>Background Checks	\$ 2,904					
Employee Benefits Expense>Other Insurance	\$ 695					
Employee Benefits Expense>Welfare>Union	\$ 98					
<b>Total</b>	\$ 13,926	\$ (3,504)	\$ -	\$ -	\$ -	\$ -

## Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## General Information and Questionnaire

### Accounting Basis

Name of Facility Senior Philanthropy of Newington,	License No. 2406	Report for Year Ended 9/30/2024	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No     If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Neuhaus & Associates		311 Blvd of the Americas Suite 303, Lakewood NJ 08701		
2 Marcum LLP		555 Long Wharf Drive, New Haven CT 06511		
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1 2023 Partnership Return		\$	1,860	
2 Cost Report Consultant/ Professional Services (Partially Disallowed \$851)		\$	13,345	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	15,205
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				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Goldman, Gruder and Woods LLC			203-899-8900	
2 Benesch Friedlander Coplan & Aronoff LLP			216-363-4500	
3 Capozzi Adler, P.C.			717-233-4101	
4 Murtha Cullina			203-772-7700	
5				
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1 200 Connecticut Avenue, Norwalk CT 06854				
2 127 Public Square #4900, Cleveland, OH 44114				
3 2933 N Front St, Harrisburg, PA 17110				
4 265 Church St, New Haven, CT 06510				
5				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Legal fees associated with resident billing and payments		\$	15,841	
2 Legal fees related to CHOW/ Acquisition Services (Fully Disallowed)		\$	3,019	
3 Acquisition Services (Fully Disallowed)		\$	1,179	
4 Professional Services (Fully Disallowed)		\$	2,460	
5		\$		
			Charge for Services Provided	
			\$	22,499
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				

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

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita C		License No. 2406		Report for Year Ended 9/30/2024			Page 16	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
<b>Subtotals Brought Forward:</b>		2,870,522	3,062,586	(192,064)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment		\$						
2. Holiday Parties for Staff		\$						
3. Gifts to Staff and Residents		\$ 3,902	4,340	(438)				
4. Employee Travel		\$ 22,095	22,095					
5. Education Expenses Related to Seminars and Conventions		\$ 47,811	47,811					
6. Automobile Expense ( <i>not purchase or depreciation</i> )		\$						
7. Other ( <i>Specify</i> ) See Attached Schedule		\$						
m. Other Administrative and General Expenses								
1. Advertising Help Wanted ( <i>all such expenses</i> )		\$ 8,257	8,257					
2. Advertising Telephone Directory ( <i>all such expenses</i> )***		\$						
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule		\$	3,011	(3,011)				
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		\$ 3,087	3,087					
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule		\$ 5,946	5,946					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***		\$						
9. Subscriptions		\$ 7,736	7,736					
10. Contributions*** See Attached Schedule		\$						
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )		\$ 942,206	948,086	(5,880)				
12. Administrative Management Services**		\$ 326,951	326,951					
13. Other ( <i>Specify</i> ) See Attached Schedule		\$ (1,070)	58,061	(59,131)				
<b>C-14 Total Administrative &amp; General Expenditures</b>		\$ 4,237,443	4,497,967	(260,524)				

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

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

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



## Schedule of Other Travel and Entertainment

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

## Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Promotional Advertising	\$ 3,011	\$ (3,011)				
<b>Total Other Advertising</b>	\$ 3,011	\$ (3,011)	\$ -	\$ -	\$ -	\$ -

## Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
CT Association of Healthcare Facilitie	\$ 5,946					
<b>Total Dues</b>	\$ 5,946	\$ -	\$ -	\$ -	\$ -	\$ -

## Schedule of Contributions

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

## Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Admin Expense>Financing Costs	\$ 5,703	\$ (5,703)				
Admin Expense>Seminars	\$ 140					
Admin Expense>Licenses	\$ 3,984					
Admin Expense>Fines & Penalties	\$ 12,071	\$ (12,071)				
Admin Expense>Late Fees	\$ (242)	\$ 242				
Admin Expense>Bank Fees	\$ 36,204	\$ (34,087)				
Admin Expense>Background Checks	\$ 201					
Other Rev>Miscellaneous (Disallowed from Page 30 IV8)		\$ (5,836)				
Other Rev>Medical Records (Disallowed from Page 30 IV8)		\$ (1,676)				
<b>Total Other Administrative and General</b>	\$ 58,061	\$ (59,131)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services\*

Name of Facility Senior Philanthropy of Newington, LLC d	License No. 2406	Report for Year Ended 9/30/2024	Page 17	of 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 #	
Matera Health, 136 S. Little Tor Road New city NY 10956	326,951	Management Services	Page 16 / Line m12	

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

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

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita C		License No. 2406	Report for Year Ended 9/30/2024				Page 18	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 64,744	64,744						
2. Non-Food Supplies	\$ 70,123	70,123						
3. Other (Specify) _____	\$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)								
	\$ 500,430	500,430						
c. Other (Specify) _____								
	\$							
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 635,297	635,297					
2E. Dietary Questionnaire		Total	CCNH / RHNS	(Specify)		(Specify)		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No								
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.								
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.								
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.								
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.								
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.								
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Car		License No. 2406	Report for Year Ended 9/30/2024				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 221,681	221,681					
c. Other (Specify) Other Laundry Supplies		\$ 57	57					
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$ 221,738	221,738					
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
Senior Philanthropy of Newington, LLC d/b/a C		2406	9/30/2024				20	37
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel							
a. In-House Care	Amt.	\$						
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )								
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.	\$	101,949	101,949				
C. Other ( <i>Specify</i> )		\$	9,003	9,003				
Other Housekeeping Supplies								
4D. <b>Total Housekeeping Expenditures</b> (4a + b + c)		\$	110,952	110,952				
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy		\$						
2. Purchased from Patners Pharmacy of CT		\$		221,667	(221,667)			
b. Medicine Cabinet Drugs		\$	14,578	14,578				
c. Medical and Therapeutic Supplies		\$	186,838	186,838				
d. Ambulance/Limousine***		\$		1,224	(1,224)			
e. Oxygen								
1. For Emergency Use		\$						
2. Other***		\$		9,985	(9,985)			
f. X-rays and Related Radiological Procedures***		\$		8,405	(8,405)			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$						
h. Laboratory***		\$		29,147	(29,147)			
i. Recreation		\$	12,250	12,250				
j. Direct Management Services*		\$						
k. Indirect Management Services*		\$						
l. Cable TV		\$	7,200	14,405	(7,205)			
m. Other (Specify)**** See Attached Schedule		\$	69,582	69,582				
n. Physical Therapy Expense		\$						
o. Speech Therapy Expense		\$	29,754	29,754				
5P. <b>Total Resident Care Expenditures</b> (5a - 5o)		\$	320,202	597,835	(277,633)			

\* 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	(Specify)	Adjustment
	-					
Nursing Rental Expense	\$ 56,201					
Nursing Expense>Minor Equip & Supplies	\$ 9,616					
Nursing Expense>Sanitation & Incineration	\$ 743					
Nursing Expense>Repairs & Maint	\$ 3,022					
Total Other Resident Care	\$ 69,582	\$ -	\$ -	\$ -	\$ -	\$ -

**Newington Rehab**  
**Disallowance Schedule for Cable TV**  
**9/30/2024**

Pg. 20b

	<u>Amount</u>	
Total Cable TV Expense	14,405	<a href="#">TB Linked</a>
Monthly Allowable amount	\$ 600	
Months in Cost Report Year	12	
Total Allowable Cost	<u>\$ 7,200</u>	
Days Operated in Cost Report Year	366	
Days in Cost Report Year	366	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	7,200	
<b>Disallowed Cable TV</b>	<u><u>\$ 7,205</u></u>	

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

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington				License No. 2406	Report for Year Ended 9/30/2024				Page 21	of 37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
SMS Cleaning & Housekeeping Services	Suite Q, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Services	441,834			18	2b
SMS Cleaning & Housekeeping Services	Suite Q, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	77,076			20	4b
Rinaldi Linen Service	47 Commons Ct, Waterbury, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	143,537			19	3b
Facility Compliance Services	221 West Main Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	106,671			22	6f
Esky Care	1413 38th Street, Brooklyn, NY 11218	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cook Services	17,699			18	2b
Esky Care	1413 38th Street, Brooklyn, NY 11218	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	19,421			22	6f
FDR Service Corp	Hempstead, NY 11550-4815	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	36,689			19	3b
Matrixcare	East Floor 9 Bloomington MN 55425	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Data Processing	11,518			16	m11
Post Rehab Services	7B Medical Park Drive Pomona NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Rehab Management	13,000			16	m11
LTC Consulting	Americas Lakewood NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Consulting	69,070			16	m11
Sky Tech Consultants	37 Cushman Street Lakewood NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	16,691			16	m11
New Premier Management	745 Highland Ave White Hall AR 06410	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Contracted Office	10,422			16	m11
ADM Environmental Group	PO Box 301102 Brooklyn NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation Removal	36,612			22	6f
See attached		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

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



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

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington				License No. 2406	Report for Year Ended 9/30/2024				Page 21a	of 37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
Lenares Landscape & Design LLC	398 Stamm Road Newington CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	16,330			22	6f
Lenares Landscape & Design LLC	398 Stamm Road Newington CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	23,980			22	6f
Facilities Compliance Fire Protection LLC	201 Christian Ln, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Protection	50,851			22	6f
Oasis Healthcare Group	Suite 3B Lakewood, NJ 08701	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Consulting Fee	578,300			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

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

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

Name of Facility Senior Philanthropy of Newington, LLC d/b/a		License No. 2406	Report for Year Ended 9/30/2024				Page 22	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$	31,271	31,271					
b. Heat	\$	69,381	69,381					
c. Light & Power	\$	152,782	152,782					
d. Water	\$	95,031	95,031					
e. Equipment Lease (Provide detail on page 22b)	\$	8,606	8,606					
f. Other (itemize) See Attached Schedule	\$	254,484	352,380	(97,896)				
<b>6g. Total Maint. &amp; Operating Expense</b> (6a - 6f)		\$	611,555	709,451	(97,896)			
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$	66,962	66,962					
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$	94,664	94,664					
<b>*7e. Total Depreciation Costs</b> (7a + b + c + d)		\$	161,626	161,626				
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (Specify)	\$							
<b>*8e. Total Amortization Costs</b> (8a + b + c + d)		\$						
9. Rental payments on leased real property less real estate taxes included in item 10b		\$	1,492,064	1,492,064				
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$	99,642	99,642					
c. Personal property taxes	\$	10,656	10,656					
<b>11. Total Property Expenses</b> (7e + 8e + 9 + 10)		\$	1,763,988	1,763,988				

\* 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	(Specify)	Adjustment
	-					
Maintenance Expense>Supplies	\$ 23,348					
Maintenance Expense>Sanitation & Incineration	\$ 36,612					
Maintenance Expense>Extermination	\$ 4,404					
Maintenance Expense>Snow Removal	\$ 16,330					
Maintenance Expense>Landscaping	\$ 23,980					
Maintenance Expense>Contracted Service	\$ 247,706	\$ (97,896)				
Total Other Repairs and Maintenance	\$ 352,380	\$ (97,896)	\$ -	\$ -	\$ -	\$ -

## 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 Senior Philanthropy of Newington, LLC d/b/a Civita Care at			License No. 2406	Report for Year Ended 9/30/2024			Page 22b	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Canon Financial Services, 14904 Collections Center Drive, Chicago IL 60693-0149	<input type="radio"/>	<input checked="" type="radio"/>	Copier Lease		Monthly	6,706	6,706	
Wavelytix, 1744 Oak Ave Evanston IL 60201	<input type="radio"/>	<input checked="" type="radio"/>	Wave Valve Lease	02/01/24	Monthly	1,900	1,900	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input checked="" type="radio"/> Yes <input type="radio"/> No	
<b>Total ***</b>							8,606	

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

\*\* Attach copies of newly acquired leases.

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

[illegible]

## Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

## Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	See attached	\$ 42,279	Var.	\$ 2,934
<b>Total additions for Building Improvements</b>		\$ 42,279		\$ 2,934 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

## Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
Various	See attached	Administrative	\$ 8,840	Var.	\$ 532
Various	See attached	Standard Resident	\$ 20,706	Var.	\$ 1,653
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 29,546		\$ 2,185 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Annual Report of Long-Term Care Facility**

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Senior Philanthropy of Newington, LLC d/b/a Civita Care at N			2406		9/30/2024			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. <b>Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
B. <b>Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
C. <b>Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. <b>Total Amortization</b>									

\* 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.



**Newington Rehab**  
**FIXED ASSET / DEPRECIATION SCHEDULE**

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2023 A/D	2024 Deprec.	2024 A/D	NBV
<b>BUILDING IMPROVEMENTS</b>									
<b>Prior Period Building Improvements</b>									
Building Imp.	Various	Various	S/L	Var	830,896	424,781	61,306	486,087	344,809
<b>TOTAL PY BUILDING IMPROVEMENTS</b>					<b>830,896</b>	<b>424,781</b>	<b>61,306</b>	<b>486,087</b>	<b>344,809</b>
<b>2022 BUILDING IMPROVEMENTS</b>									
<b>Additions</b>									
Building Imp.	Fire Suppression System	Various	S/L	10	4,977	607	498	1,105	3,872
<b>Disposals</b>									
	None								
<b>TOTAL BUILDING IMPROVEMENTS 2022</b>					<b>4,977</b>	<b>607</b>	<b>498</b>	<b>1,105</b>	<b>3,872</b>
<b>2023 BUILDING IMPROVEMENTS</b>									
<b>Additions</b>									
Building Imp.	Generator	10/15/2022	S/L	20	3,690	185	185	370	3,320
Building Imp.	Generator	12/1/2022	S/L	20	3,038	152	152	304	2,734
Building Imp.	Installation of New Range	9/1/2023	S/L	10	2,879	288	288	576	2,303
Building Imp.	phone system	1/1/2023	S/L	10	1,377	138	138	276	1,101
Building Imp.	phone system	2/1/2023	S/L	10	1,259	126	126	252	1,007
Building Imp.	Sign	2/1/2023	S/L	10	5,172	517	517	1,034	4,138
Building Imp.	Sign	7/1/2023	S/L	10	5,172	517	517	1,034	4,138
Building Imp.	Timeclock	8/24/2023	S/L	10	3,014	301	301	602	2,412
<b>TOTAL BUILDING IMPROVEMENTS 2023</b>					<b>25,601</b>	<b>2,224</b>	<b>2,224</b>	<b>4,448</b>	<b>21,153</b>
<b>2024 BUILDING IMPROVEMENTS</b>									
<b>Additions</b>									
Building Imp.	Elevator Repairs	11/17/2023	S/L	20	11,530	-	577	577	10,953
Building Imp.	Elevator Repairs	1/9/2024	S/L	20	6,125	-	306	306	5,819
Building Imp.	Fire Alarm Repair	6/1/2024	S/L	10	10,852	-	1,085	1,085	9,767
Building Imp.	Walkin Freezer Compressor	7/24/2024	S/L	15	3,538	-	236	236	3,302
Building Imp.	Walkin Freezer Compressor	7/26/2024	S/L	15	3,538	-	236	236	3,302
Building Imp.	Fire Sprinkler Repair	7/3/2024	S/L	10	3,172	-	317	317	2,855
Building Imp.	Ecolab Sidekicks	9/11/2024	S/L	20	2,293	-	115	115	2,178
Building Imp.	Mixing Valve for Hot Water Repair	9/30/2024	S/L	20	1,231	-	62	62	1,169
<b>TOTAL BUILDING IMPROVEMENTS 2024</b>					<b>42,279</b>	<b>-</b>	<b>2,934</b>	<b>2,934</b>	<b>39,345</b>
<b>TOTAL BUILDING IMPROVEMENTS</b>					<b>903,753</b>	<b>427,612</b>	<b>66,962</b>	<b>494,574</b>	<b>409,179</b>
<b>MOVABLE EQUIPMENT</b>									
<b>Prior Period Movable Equipment</b>									
FF&E	Various	Various	S/L	Var	1,195,984	1,067,902	78,434	1,146,336	49,648

**Newington Rehab**  
**FIXED ASSET / DEPRECIATION SCHEDULE**

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2023 A/D	2024 Deprec.	2024 A/D	NBV
<b>TOTAL PY MOVABLE EQUIPMENT</b>					<b>1,195,984</b>	<b>1,067,902</b>	<b>78,434</b>	<b>1,146,336</b>	<b>49,648</b>
<b>2022 MOVABLE EQUIPMENT</b>									
<b>Additions</b>									
Computer Software	Matrixcare	7/12/2022	S/L	3	867	352	289	641	226
<b>Disposals</b>									
<b>TOTAL MOVABLE EQUIPMENT 2022</b>					<b>867</b>	<b>352</b>	<b>289</b>	<b>641</b>	<b>226</b>
<b>2023 MOVABLE EQUIPMENT</b>									
<b>Additions</b>									
FF&E	Jivetel	11/1/2022	S/L	10	3,892	389	389	778	3,114
FF&E	Stove	5/31/2023	S/L	10	3,025	302	302	604	2,421
FF&E	Pressure Wound Therapy Pump	5/31/2023	S/L	10	2,659	266	266	532	2,127
FF&E	Bladder Scanner & Cart	5/31/2023	S/L	5	3,058	612	612	1,224	1,834
FF&E	Dynarex Lift and Scale	8/31/2023	S/L	10	6,145	615	615	1,230	4,915
<b>TOTAL MOVABLE EQUIPMENT 2023</b>					<b>18,778</b>	<b>2,184</b>	<b>2,184</b>	<b>4,368</b>	<b>14,410</b>
<b>2024 MOVABLE EQUIPMENT</b>									
<b>Additions</b>									
FF&E	Fire Extinguisher	7/1/2024	S/L	25	2,632	-	105	105	2,527
FF&E	Fire Sprinkler and Extinguishers	7/3/2024	S/L	25	5,092	-	204	204	4,888
FF&E	4 MedaCure Low Bed	8/19/2024	S/L	12	6,243	-	520	520	5,723
FF&E	Plastic ID Printer	9/8/2024	S/L	5	1,116	-	223	223	893
FF&E	Dresser, Bedside Cabinet	9/30/2024	S/L	15	4,295	-	286	286	4,009
Med. Equip.	5 Low LTC Beds	9/24/2024	S/L	12	6,459	-	538	538	5,921
Med. Equip.	3 Bariatric Beds	9/9/2024	S/L	12	3,709	-	309	309	3,400
<b>TOTAL MOVABLE EQUIPMENT 2024</b>					<b>29,546</b>	<b>-</b>	<b>2,185</b>	<b>2,185</b>	<b>27,361</b>
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>1,245,175</b>	<b>1,070,438</b>	<b>83,092</b>	<b>1,153,530</b>	<b>91,645</b>
<b>MOTOR VEHICLES</b>									
<b>2022 MOTOR VEHICLES</b>									
<b>Additions</b>									
Motor Vehicle	Trasnport Van	7/12/2022	S/L	5	57,861	14,108	11,572	25,680	32,181
<b>Disposals</b>									
<b>TOTAL MOTOR VEHICLE 2022</b>					<b>57,861</b>	<b>14,108</b>	<b>11,572</b>	<b>25,680</b>	<b>32,181</b>
<b>TOTAL MOTOR VEHICLES</b>					<b>57,861</b>	<b>14,108</b>	<b>11,572</b>	<b>25,680</b>	<b>32,181</b>
<b>TOTAL ASSETS</b>					<b>2,206,789</b>	<b>1,512,159</b>	<b>161,626</b>	<b>1,673,785</b>	<b>533,004</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>2,206,789</b>	<b>1,512,159</b>	<b>161,626</b>	<b>1,673,785</b>	<b>533,004</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>179,907</b>	<b>13,849</b>	<b>11,234</b>	<b>25,082</b>	<b>154,825</b>
<b>Rounding</b>									<b>1</b>

Newington Rehab  
FIXED ASSET / DEPRECIATION SCHEDULE

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2023 A/D	2024 Deprec.	2024 A/D	NBV
VARIANCE					2,026,882	1,498,310	150,392	1,648,703	378,180
	F/S vs C/R NBV - Page 31, Line B9				(378,180)		(b)		(a)
	F/S vs C/R Depreciation - Page 36, Line F1				(150,392)				

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

Name of Facility Senior Philanthropy of Newington, LL	License No. 2406	Report for Year Ended 9/30/2024	Page 25	of 37
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11. Property Questionnaire

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*

☐ Yes
☒ No

If "Yes," complete Part B.  
If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage	34,985				
7. Acquisition Cost					
a. Land					
b. Building					

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

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
240 Church Street LLC, 240 Church St., Newington, CT 06111	Building	04/01/15	123 mos.	1,492,064

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

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

Name of Facility Senior Philanthropy of Newington, L		License No. 2406		Report for Year Ended 9/30/2024			Page 26	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility Senior Philanthropy of Newington		License No. 2406		Report for Year Ended 9/30/2024			Page 27	of 37
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment (Specify)
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment								
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)								
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$	142,322	142,322		
Interest Expense								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	142,322	142,322		
14. Insurance								
a. Insurance on Property (buildings only)				\$	36,785	36,785		
b. Insurance on Automobiles				\$	5,705	5,705		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	159,311	159,311		
Insurance>General Liability/ Surety Bond								
14d. Total Insurance Expenditures (14a + b + c)				\$	201,801	201,801		
15. Total All Expenditures (A-13 thru C-14)				\$	17,038,603	18,006,875	(968,272)	

## F. Statement of Revenue

Name of Facility Senior Philanthropy of Newington, LLC d/t 2406		License No.		Report for Year Ended 9/30/2024		Page 30	of 37
Item		Total	CCNH / RHNS	(Specify)	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1. a. Medicaid Residents ( <i>CT only</i> )	\$	11,448,665	11,448,665				
b. Medicaid Room and Board Contractual Allowance **	\$						
2. a. Medicaid ( <i>All other states</i> )	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents ( <i>all inclusive</i> )	\$	2,158,355	2,158,355				
b. Medicare Room and Board Contractual Allowance **	\$	(27,164)	(27,164)				
4. a. Private-Pay Residents and Other	\$	4,115,650	4,115,650				
b. Private-Pay Room and Board Contractual Allowance **	\$	(2,438)	(2,438)				
<b>II. Other Resident Revenue</b>							
1. a. Prescription Drugs - Medicare	\$	87,064	87,064				
b. Prescription Drugs - Medicare Contractual Allowance **	\$	(87,064)	(87,064)				
c. Prescription Drugs - Non-Medicare	\$						
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$						
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$						
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$	194,584	194,584				
b. Physical Therapy - Medicare Contractual Allowance **	\$	(105,399)	(105,399)				
c. Physical Therapy - Non-Medicare	\$	214,420	214,420				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(174,668)	(174,668)				
4. a. Speech Therapy - Medicare	\$	217,180	217,180				
b. Speech Therapy - Medicare Contractual Allowance **	\$	(144,429)	(144,429)				
c. Speech Therapy - Non-Medicare	\$	232,612	232,612				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(206,023)	(206,023)				
5. a. Occupational Therapy - Medicare	\$	303,647	303,647				
b. Occupational Therapy - Medicare Contractual Allowance **	\$	(120,077)	(120,077)				
c. Occupational Therapy - Non-Medicare	\$	148,545	148,545				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(118,798)	(118,798)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$	(61,762)	(61,762)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$	45,785	45,785				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$	18,118,685	18,118,685				
<b>IV. Other Revenue*</b>							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income ( <i>Specify</i> )	\$	61	61				
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other ( <i>Specify</i> )	\$	38,031	38,031				
<b>V. Total Other Revenue</b> (1 thru 8)	\$	38,092	38,092				
<b>VI. Total All Revenue</b> (III + V)	\$	18,156,777	18,156,777				

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

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

**Schedule of Other Resident Revenue - Medicare****Related Exp**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II6a	Lab Rev>Medicare A	\$ 11,501		
30 II6a	Lab Rev>Medicare A>C/A	\$ (11,501)		
30 II6a	Other Ancillary Rev>Part B>Sequester	\$ (2,438)		
30 II6a	Vaccine Rev>Part B	\$ 1,438		
30 II6a	Other Rev>Medicare A>Incentive Payments	\$ (8)		
30 II6a	Revenue Adjustments>Medicare A	\$ (21)		
30 II6a	Revenue Adjustments>Part B	\$ (60,733)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (61,762)</b>	<b>\$ -</b>	<b>\$ -</b>

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

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II6b	Other Ancillary Rev>HMO>Sequester	\$ (1,145)		
30 II6b	Vaccine Revenue>Medicare HMO	\$ 3,172		
30 II6b	Other Rev>HMO>Incentive Payments	\$ 5,700		
30 II6b	Revenue Adjustments>Private	\$ 34,148		
30 II6b	Revenue Adjustments>HMO	\$ 2,283		
30 II6b	Revenue Adjustments>Medicare HMO	\$ 1,627		
<b>Total Other Resident Revenue</b>		<b>\$ 45,785</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income****Account**

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV5	Interest Income	N/A	\$ 61		
<b>Total Interest Income</b>			<b>\$ 61</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV8	Other Rev>Miscellaneous (Disallowed on Page 16a)	\$ 5,836		
30 IV8	Other Revenue>Old Owner AR (No Related Expense)	\$ 30,519		
30 IV8	Other Rev>Medical Records (Disallowed on Page 16a)	\$ 1,676		
<b>Total Other Revenue</b>		<b>\$ 38,031</b>	<b>\$ -</b>	<b>\$ -</b>



## G. Balance Sheet

Name of Facility Senior Philanthropy of Newington, LLC	License No. 2406	Report for Year Ended 9/30/2024	Page 31	of 37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	73,429
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,934,277
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	396,354
a. _____				
b. _____				
c. _____				
d. See Schedule 396,354				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	4,404,060
B. Fixed Assets				
1. Land			\$	
2. Land Improvements      *Historical Cost _____			\$	
Accum. Depreciation _____ Net				
3. Buildings                      *Historical Cost 903,753			\$	409,179
Accum. Depreciation 494,574 Net				
4. Leasehold Improvements      *Historical Cost _____			\$	
Accum. Depreciation _____ Net				
5. Non-Movable Equipment      *Historical Cost _____			\$	
Accum. Depreciation _____ Net				
6. Movable Equipment              *Historical Cost 1,245,175			\$	91,645
Accum. Depreciation 1,153,530 Net				
7. Motor Vehicles                  *Historical Cost 57,861			\$	32,181
Accum. Depreciation 25,680 Net				
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(378,180)
F/S vs C/R NBV (378,180)				
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	154,825

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

(Carry Total forward to next page)

## Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 9,204
31	A5	Prepaid Expenses>Personal Property Taxes	\$ 8,495
31	A5	Prepaid Expenses>Financing Costs	\$ 9,223
31	A5	Prepaid Expenses>RE Taxes	\$ 59,665
31	A5	Prepaid Expenses>Insurance - General Liability & Other	\$ 117,904
31	A5	Prepaid Expenses>Insurance - Property	\$ 35,951
31	A5	Prepaid Expenses>Insurance - Auto	\$ 6,849
31	A5	Prepaid Expenses>Workers Comp	\$ 149,063
<b>Total Prepaid Expenses</b>			<b>\$ 396,354</b>

## Schedule of Other Current Assets (itemized) Page 31 Line A8

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

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

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

## Schedule of Other Assets Page 32 Line D7

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

## Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

Page Ref	Line Ref	Description	
33	A12	Other Current Payables>Misc. PR Deduction	\$ 1,969
33	A12	Other Current Payables>Union Dues W/H	\$ (89)
33	A12	Other Current Payables>Employee>Other	\$ (4,013)
33	A12	Other Current Payables>DTF RFMS	\$ (1,028)
33	A12	Other Current Payable>Disability & Other Insurance	\$ 2,492
33	A12	Accrued Wages & Related>Benefit Time	\$ 42,725
33	A12	Accrued Expenses	\$ 62,268
33	A12	Accrued Expense>Medicaid>Bed Tax	\$ 248,516
33	A12	Accrued Expenses>RE Taxes	\$ 13,488
33	A12	Accrued Expenses>Insurance - General Liability & Other	\$ 72,900
33	A12	Accrued Expenses>Management Fee	\$ 486,616
33	A12	Accrued Expenses>Workers Comp	\$ 138,207
33	A12	Accrued Expenses>Health Insurance	\$ 704,417
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 1,768,468</b>

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

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

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

Name of Facility Senior Philanthropy of Newington, LLC	License No. 2406	Report for Year Ended 9/30/2024	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 4,558,885	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
<div style="display: flex; justify-content: space-between;"> <span>*Historical Cost _____</span> <span>Accum. Depreciation _____</span> </div> <div style="text-align: right;">Net</div>			\$	
3. Buildings			\$	
<div style="display: flex; justify-content: space-between;"> <span>*Historical Cost _____</span> <span>Accum. Depreciation _____</span> </div> <div style="text-align: right;">Net</div>			\$	
4. Non-Movable Equipment			\$	
<div style="display: flex; justify-content: space-between;"> <span>*Historical Cost _____</span> <span>Accum. Depreciation _____</span> </div> <div style="text-align: right;">Net</div>			\$	
5. Movable Equipment			\$	
<div style="display: flex; justify-content: space-between;"> <span>*Historical Cost _____</span> <span>Accum. Depreciation _____</span> </div> <div style="text-align: right;">Net</div>			\$	
6. Motor Vehicles			\$	
<div style="display: flex; justify-content: space-between;"> <span>*Historical Cost _____</span> <span>Accum. Depreciation _____</span> </div> <div style="text-align: right;">Net</div>			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
<div style="display: flex; justify-content: space-between;"> <span>*Historical Cost _____</span> <span>Accum. Depreciation _____</span> </div> <div style="text-align: right;">Net</div>			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$ 2,370,397	
Name and Address	Amount	Loan Date		
Due To/From Old Owner & Matera	2,370,397			
7. Other Assets ( <i>itemize</i> )			\$ (46,341)	
Other Assets>Escrow>Insurance			(46,341)	
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$ 2,324,056	
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$ 6,882,941	

\* 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 Senior Philanthropy of Newington, LLC d/b/a		License No. 2406	Report for Year Ended 9/30/2024	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,001,844
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> )				\$	291,491
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	23,824
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> )				\$	1,768,468
_____					
_____					
See Schedule					
1,768,468					
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)				\$	3,085,627

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

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

Name of Facility Senior Philanthropy of Newington, LLC d/b/a		License No. 2406	Report for Year Ended 9/30/2024	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,085,627	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 5,184,547
Name and Address of Lender	Amount	Loan Date			
Due To/From Various 5,184,547					
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$ 38,205
Long Term Debt>Capital Lease 38,205					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 5,222,752
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 8,308,379

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC	2406	9/30/2024	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$ 4,080	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$ (1,729,812)	
6. Gain or Loss for Period 10/1/2023 thru 9/30/2024			\$ 300,294	
7. Total Net Worth			\$ (1,425,438)	
<b>C. Total Reserves and Net Worth</b>			\$ (1,425,438)	
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$ 6,882,941	

## H. Changes in Total Net Worth

Name of Facility Senior Philanthropy of Newington, LLC	License No. 2406	Report for Year Ended 9/30/2024	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2023			\$	(2,366,928)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	18,156,777
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	17,856,483
D. Net Income or Deficit			\$	300,294
E. Balance			\$	(2,066,634)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Total Expenditures per Pg 27      \$18,006,875				
F/S vs C/R Depreciation      (\$150,392)				
Total Expenditures per F/S      \$17,856,483				
2. Other ( <i>itemize</i> )				
Prior Period Adjustment      641,196				
F-3. Total Additions			\$	641,196
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(1,425,438)

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

Name of Facility Senior Philanthropy of Newington, LLC	License No. 2406	Report for Year Ended 9/30/2024	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report in the Adjustments columns. Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bavolack				
Address Address			Phone Number	
66 Hudson Blvd E Suite 2200 New York, NY 10001			212-697-6900	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Estee Sturman			848-290-8221	
Contact Email Address				
EsteeS@ltcally.com				



Client: **Oasis Health Care Group**  
Engagement: **Medicaid - Newington Rehab**  
Period Ending: **9/30/2024**  
Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2024	ADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
10-010-30	Cash>Operating>CT Master Funding-OPT	74,390.00	74,390.00			74,390.00	0.00
10-010-35	Cash>Operating>Newington-OPT	(6,712.00)	(6,712.00)			(6,712.00)	0.00
10-010-74	Cash>Operating>Newington	0.00	0.00			0.00	(66,136.00)
10-010-95	Cash>Operating>Newington	(7,513.00)	(7,513.00)			(7,513.00)	0.00
10-011-35	Cash>Petty Cash>Newington-OPT	735.00	735.00			735.00	0.00
10-011-74	Cash>Petty Cash>Newington	0.00	0.00			0.00	871.00
10-020-01	Cash>Payroll>Cleared entered later	9,155.00	9,155.00			9,155.00	(3,174.00)
10-020-35	Cash>Payroll>Newington-OPT	3,667.00	3,667.00			3,667.00	0.00
10-020-74	Cash>Payroll>Newington	(1,054.00)	(1,054.00)			(1,054.00)	1,834.00
10-020-95	Cash>Payroll>Newington	261.00	261.00			261.00	0.00
10-061-74	Cash>Care Cost>Newington	500.00	500.00			500.00	500.00
11-100-00	Accounts Receivable>Miscellaneous	(13,867.00)	(13,867.00)			(13,867.00)	(2,145.00)
11-102-00	Accounts Receivable>Medicare A	289,075.00	289,075.00			289,075.00	88,226.00
11-103-00	Accounts Receivable>Part B	64,409.00	64,409.00			64,409.00	9,463.00
11-104-00	Accounts Receivable>Private	900,236.00	900,236.00			900,236.00	275,982.00
11-105-00	Accounts Receivable>HMO	182,550.00	182,550.00			182,550.00	57,061.00
11-106-00	Accounts Receivable>Medicare HMO	397,611.00	397,611.00			397,611.00	424,923.00
11-109-00	Accounts Receivable>Hospice	5,787.00	5,787.00			5,787.00	10,220.00
11-110-00	Accounts Receivable>Respite	2,704.00	2,704.00			2,704.00	5,000.00
11-111-00	Accounts Receivable>Medicaid	2,413,354.00	2,413,354.00			2,413,354.00	1,652,426.00
11-112-00	Accounts Receivable>Income	38,363.00	38,363.00			38,363.00	138,217.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(353,545.00)	(353,545.00)			(353,545.00)	(173,208.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	7,600.00	7,600.00			7,600.00	4,600.00
12-000-00	Prepaid Expenses	9,204.00	9,204.00			9,204.00	1,161.00
12-125-00	Prepaid Expenses>Personal Property Taxes	8,495.00	8,495.00			8,495.00	3,914.00
12-153-00	Prepaid Expenses>Financing Costs	9,223.00	9,223.00			9,223.00	12,422.00
12-161-00	Prepaid Expenses>RE Taxes	59,665.00	59,665.00			59,665.00	37,952.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	117,904.00	117,904.00			117,904.00	172,440.00
12-165-00	Prepaid Expenses>Insurance - Property	35,951.00	35,951.00			35,951.00	0.00
12-167-00	Prepaid Expenses>Insurance - Auto	6,849.00	6,849.00			6,849.00	4,488.00
12-881-00	Prepaid Expenses>Workers Comp	149,063.00	149,063.00			149,063.00	103,407.00
13-127-00	Due From>Old Owner	(7,485.00)	(7,485.00)			(7,485.00)	(7,485.00)
13-804-00	Due From>Matera (AP)	581,559.00	581,559.00			581,559.00	0.00
13-805-00	Due From>Matera (Accounts Receivable)	(3,283,487.00)	(3,283,487.00)			(3,283,487.00)	0.00
14-131-00	Fixed Assets>Leasehold Improvements	56,863.00	56,863.00		15,994.00	72,857.00	30,579.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	112,009.00	112,009.00		15,994.00	96,015.00	76,638.00
14-133-00	Fixed Assets>Medical Equipment	10,168.00	10,168.00		(15,994.00)	10,168.00	0.00
14-135-00	Fixed Assets>Computer Software	867.00	867.00		(15,994.00)	867.00	867.00
15-131-00	Accum Depn>Leasehold Improvements	(1,798.00)	(1,798.00)			(1,798.00)	(431.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(22,890.00)	(22,890.00)			(22,890.00)	(13,201.00)
15-133-00	Accum Depn>Medical Equipment	(62.00)	(62.00)			(62.00)	0.00
15-135-00	Accum Depn>Computer Software	(332.00)	(332.00)			(332.00)	(217.00)
17-283-91	Other Assets>Escrow>Property Tax	0.00	0.00			0.00	3,614.00
17-283-94	Other Assets>Escrow>Insurance	(46,341.00)	(46,341.00)			(46,341.00)	151,026.00
20-000-00	Accounts Payable	(1,001,844.00)	(1,001,844.00)			(1,001,844.00)	(1,008,620.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(1,969.00)	(1,969.00)			(1,969.00)	(274.00)
21-150-00	Other Current Payables>Union Dues W/H	89.00	89.00			89.00	0.00
21-152-06	Other Current Payables>Employee>Other	4,013.00	4,013.00			4,013.00	0.00
21-354-00	Other Current Payables>DTF RFMS	1,028.00	1,028.00			1,028.00	(325.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(2,492.00)	(2,492.00)			(2,492.00)	0.00
21-885-00	Other Current Payable>Life Insurance	0.00	0.00			0.00	798.00
23-000-00	Accrued Wages & Related	(291,491.00)	(291,491.00)			(291,491.00)	(250,105.00)
23-156-00	Accrued Wages & Related>PR Taxes	(23,824.00)	(23,824.00)			(23,824.00)	(19,844.00)
23-157-00	Accrued Wages & Related>Benefit Time	(42,725.00)	(42,725.00)			(42,725.00)	(42,725.00)
24-000-00	Accrued Expenses	(62,268.00)	(62,268.00)			(62,268.00)	(35,950.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(248,516.00)	(248,516.00)			(248,516.00)	(219,490.00)
24-161-00	Accrued Expenses>RE Taxes	(13,488.00)	(13,488.00)			(13,488.00)	0.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(72,900.00)	(72,900.00)			(72,900.00)	(140,162.00)
24-279-00	Accrued Expenses>Management Fee	(486,616.00)	(486,616.00)			(486,616.00)	(567,922.00)
24-881-00	Accrued Expenses>Workers Comp	(138,207.00)	(138,207.00)			(138,207.00)	(96,921.00)
24-882-00	Accrued Expenses>Health Insurance	(704,417.00)	(704,417.00)			(704,417.00)	(428,593.00)
26-175-00	Long Term Debt>Capital Lease	(38,205.00)	(38,205.00)			(38,205.00)	(51,662.00)
27-000-59	Due To/(From)>Oasis	321,028.00	321,028.00			321,028.00	0.00
27-000-60	Due To/(From)>Golden Hill	87,283.00	87,283.00			87,283.00	86,884.00
27-000-68	Due To/(From)> Management	109,126.00	109,126.00			109,126.00	(24,368.00)
27-000-70	Due To/(From)>Cheshire	(781,910.00)	(781,910.00)			(781,910.00)	3,023.00
27-000-71	Due To/(From)>Milford	670.00	670.00			670.00	0.00
27-000-72	Due To/(From)>Long Ridge	183.00	183.00			183.00	0.00
27-000-73	Due To/(From)>Long Ridge	317,386.00	317,386.00			317,386.00	113,334.00
27-000-74	Due To/(From)>Newington	(100,549.00)	(100,549.00)			(100,549.00)	(1,500.00)
27-000-75	Due To/(From)>West River	(27,618.00)	(27,618.00)			(27,618.00)	(48,807.00)
27-000-76	Due To/(From)>CT6 Opco Holding	316,118.00	316,118.00			316,118.00	1,206.00
27-000-77	Due To/(From)>Cheshire	(578.00)	(578.00)			(578.00)	12,874.00
27-000-80	Due To/(From)>Epsom	3,100.00	3,100.00			3,100.00	0.00
27-000-82	Due To/(From)>Villa Crest	4,648.00	4,648.00			4,648.00	0.00
27-000-87	Due To/(From)>Civita Management	(344,501.00)	(344,501.00)			(344,501.00)	0.00

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27-000-95	Due To/(From)>240 Church LLC	(535,479.00)	(535,479.00)			(535,479.00)	0.00
27-000-96	Due To/(From)>Holdings Opco	0.00	0.00			0.00	(7,864.00)
27-000-98	Due To/(From)>CT Holdco	513,056.00	513,056.00			513,056.00	(2,667,716.00)
27-102-00	Due To/(From)>Medicare A	86.00	86.00			86.00	86.00
27-102-14	Due To/(From)>Medicare A>Sequester	9,183.00	9,183.00			9,183.00	4,137.00
27-105-00	Due To/(From)>HMO	(60,611.00)	(60,611.00)			(60,611.00)	(56,903.00)
27-109-00	Due To/(From)>Hospice	(5,717.00)	(5,717.00)			(5,717.00)	0.00
27-111-00	Due To/(From)>Medicaid	(9,188.00)	(9,188.00)			(9,188.00)	0.00
27-127-00	Due To (from)>Old Owner CT	(27,424.00)	(27,424.00)			(27,424.00)	10,458.00
27-172-00	Due To/(From)>Vendor	3,706.00	3,706.00			3,706.00	6,375.00
27-500-00	Due to/(from)>Old Owner Reconciled AR	103,265.00	103,265.00			103,265.00	61,812.00
30-000-00	Retained Earnings	1,729,812.00	1,729,812.00			1,729,812.00	369,141.00
31-401-85	Partners' Equity>Matis Herzka>Capital Contributions	(2,040.00)	(2,040.00)			(2,040.00)	(1,868.00)
31-402-85	Partners' Equity>Kalten Schreiber>Capital Contributions	(2,040.00)	(2,040.00)			(2,040.00)	(1,868.00)
40-102-00	Room & Board Revenue>Medicare A	(2,111,119.00)	(2,111,119.00)			(2,111,119.00)	(1,166,335.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(47,236.00)	(47,236.00)			(47,236.00)	(47,253.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	27,164.00	27,164.00			27,164.00	19,712.00
40-104-00	Room & Board Revenue>Private	(1,465,795.00)	(1,465,795.00)			(1,465,795.00)	(1,360,532.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(632,836.00)	(632,836.00)			(632,836.00)	(123,017.00)
40-105-00	Room & Board Revenue>HMO	(210,176.00)	(210,176.00)			(210,176.00)	(61,002.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	12,060.00	12,060.00			12,060.00	16,679.00
40-105-14	Room & Board Revenue>HMO>Sequester	161.00	161.00			161.00	1,491.00
40-106-00	Room & Board Revenue>Medicare HMO	(1,604,492.00)	(1,604,492.00)			(1,604,492.00)	(1,531,187.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(131,875.00)	(131,875.00)			(131,875.00)	5,428.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	2,438.00	2,438.00			2,438.00	652.00
40-109-00	Room & Board Revenue>Hospice	(63,497.00)	(63,497.00)			(63,497.00)	(377,748.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	(9,744.00)	(9,744.00)			(9,744.00)	47,640.00
40-110-00	Room & Board Revenue>Respite	(7,952.00)	(7,952.00)			(7,952.00)	(2,500.00)
40-110-09	Room & Board Revenue>Respite>Sales Adjustments	(1,504.00)	(1,504.00)			(1,504.00)	(2,500.00)
40-111-00	Room & Board Revenue>Medicaid	(12,154,539.00)	(12,154,539.00)			(12,154,539.00)	(10,071,480.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	705,874.00	705,874.00			705,874.00	160,892.00
41-102-00	Pharmacy Rev>Medicare A	(87,064.00)	(87,064.00)			(87,064.00)	(59,099.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	87,064.00	87,064.00			87,064.00	59,099.00
41-106-00	Pharmacy Rev>Medicare HMO	0.00	0.00			0.00	(501.00)
42-102-00	PT Revenue>Medicare A	(105,399.00)	(105,399.00)			(105,399.00)	(72,521.00)
42-102-01	PT Revenue>Medicare A>C/A	105,399.00	105,399.00			105,399.00	72,521.00
42-103-00	PT Revenue>Part B	(89,185.00)	(89,185.00)			(89,185.00)	(39,489.00)
42-105-00	PT Revenue>HMO	(16,062.00)	(16,062.00)			(16,062.00)	(3,333.00)
42-105-01	PT Revenue>HMO>C/A	15,732.00	15,732.00			15,732.00	2,373.00
42-106-00	PT Revenue>Medicare HMO	(155,396.00)	(155,396.00)			(155,396.00)	(223,058.00)
42-106-01	PT Revenue>Medicare HMO>C/A	96,683.00	96,683.00			96,683.00	144,116.00
42-109-00	PT Revenue>Hospice	(68.00)	(68.00)			(68.00)	0.00
42-111-00	PT Revenue>Medicaid	(42,894.00)	(42,894.00)			(42,894.00)	(51,240.00)
42-111-01	PT Revenue>Medicaid>C/A	62,253.00	62,253.00			62,253.00	51,240.00
43-102-00	OT Revenue>Medicare A	(120,077.00)	(120,077.00)			(120,077.00)	(77,625.00)
43-102-01	OT Revenue>Medicare A>C/A	120,077.00	120,077.00			120,077.00	77,625.00
43-103-00	OT Revenue>Part B	(183,570.00)	(183,570.00)			(183,570.00)	(50,132.00)
43-105-00	OT Revenue>HMO	(18,282.00)	(18,282.00)			(18,282.00)	(4,721.00)
43-105-01	OT Revenue>HMO>C/A	18,642.00	18,642.00			18,642.00	5,056.00
43-106-00	OT Revenue>Medicare HMO	(145,408.00)	(145,408.00)			(145,408.00)	(261,206.00)
43-106-01	OT Revenue>Medicare HMO>C/A	66,201.00	66,201.00			66,201.00	176,054.00
43-111-00	OT Revenue>Medicaid	(51,056.00)	(51,056.00)			(51,056.00)	(60,507.00)
43-111-01	OT Revenue>Medicaid>C/A	100,156.00	100,156.00			100,156.00	60,507.00
44-102-00	ST Revenue>Medicare A	(144,429.00)	(144,429.00)			(144,429.00)	(100,921.00)
44-102-01	ST Revenue>Medicare A>C/A	144,429.00	144,429.00			144,429.00	100,921.00
44-103-00	ST Revenue>Part B	(72,751.00)	(72,751.00)			(72,751.00)	(30,927.00)
44-105-00	ST Revenue>HMO	(19,113.00)	(19,113.00)			(19,113.00)	(6,578.00)
44-105-01	ST Revenue>HMO>C/A	19,083.00	19,083.00			19,083.00	2,976.00
44-106-00	ST Revenue>Medicare HMO	(153,156.00)	(153,156.00)			(153,156.00)	(175,296.00)
44-106-01	ST Revenue>Medicare HMO>C/A	105,049.00	105,049.00			105,049.00	145,246.00
44-111-00	ST Revenue>Medicaid	(60,343.00)	(60,343.00)			(60,343.00)	(44,495.00)
44-111-01	ST Revenue>Medicaid>C/A	81,891.00	81,891.00			81,891.00	44,495.00
46-102-00	Lab Rev>Medicare A	(11,501.00)	(11,501.00)			(11,501.00)	(916.00)
46-102-01	Lab Rev>Medicare A>C/A	11,501.00	11,501.00			11,501.00	916.00
47-103-00	Other Ancillary Rev>Part B	0.00	0.00			0.00	(223.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	2,438.00	2,438.00			2,438.00	2,100.00
47-105-14	Other Ancillary Rev>HMO>Sequester	1,145.00	1,145.00			1,145.00	(468.00)
47-106-00	Other Ancillary Rev>Medicare HMO	0.00	0.00			0.00	(63,225.00)
48-103-00	Vaccine Rev>Part B	(1,438.00)	(1,438.00)			(1,438.00)	(2,239.00)
48-106-00	Vaccine Revenue>Medicare HMO	(3,172.00)	(3,172.00)			(3,172.00)	(2,166.00)
51-100-00	Other Rev>Miscellaneous	(5,836.00)	(5,836.00)			(5,836.00)	(2.00)
51-102-13	Other Rev>Medicare A>Incentive Payments	8.00	8.00			8.00	0.00
51-105-13	Other Rev>HMO>Incentive Payments	(5,700.00)	(5,700.00)			(5,700.00)	(12,700.00)
51-160-00	Other Rev>Interest	(61.00)	(61.00)			(61.00)	(24.00)
51-500-00	Other Revenue>Old Owner AR	(30,519.00)	(30,519.00)			(30,519.00)	(33,152.00)
51-818-00	Other Rev>Medical Records	(1,676.00)	(1,676.00)			(1,676.00)	(1,112.00)
52-102-00	Revenue Adjustments>Medicare A	21.00	21.00			21.00	(27.00)
52-103-00	Revenue Adjustments>Part B	60,733.00	60,733.00			60,733.00	36,512.00
52-104-00	Revenue Adjustments>Private	(34,148.00)	(34,148.00)			(34,148.00)	1,009.00
52-105-00	Revenue Adjustments>HMO	(2,283.00)	(2,283.00)			(2,283.00)	376.00
52-106-00	Revenue Adjustments>Medicare HMO	(1,627.00)	(1,627.00)			(1,627.00)	(370.00)
55-000-00	Nursing Rental Expense	56,201.00	56,201.00			56,201.00	37,752.00

Account	Description	UNADJ 9/30/2024	ADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
56-000-00	Medical Transportation Expense	1,224.00	1,224.00			1,224.00	2,110.00
57-000-00	Oxygen Expense	9,985.00	9,985.00			9,985.00	8,089.00
58-000-00	Lab Expense	28,586.00	28,586.00			28,586.00	47,547.00
58-000-74	Lab Expense>Covid19	561.00	561.00			561.00	0.00
59-000-00	Radiology Expense	8,405.00	8,405.00			8,405.00	6,295.00
60-183-00	Nursing Expense>Supplies	113,615.00	113,615.00			113,615.00	100,645.00
60-183-06	Nursing Expense>Supplies>Care Related Supplies	353.00	353.00			353.00	0.00
60-183-74	Nursing Expense>Supplies>Covid19	7,783.00	7,783.00			7,783.00	8,893.00
60-183-76	Nursing Expense>Supplies>PPD	6,683.00	6,683.00			6,683.00	12,215.00
60-184-00	Nursing Expense>Minor Equip & Supplies	9,616.00	9,616.00			9,616.00	8,874.00
60-185-00	Nursing Expense>Incontinence Supplies	58,404.00	58,404.00			58,404.00	55,017.00
60-204-00	Nursing Expense>Training & Education	2,280.00	2,280.00			2,280.00	488.00
60-205-00	Nursing Expense>Sanitation & Incineration	743.00	743.00			743.00	1,152.00
60-207-00	Nursing Expense>Repairs & Maint	3,022.00	3,022.00			3,022.00	436.00
60-211-00	Nursing Expense>Clinical Services	0.00	0.00			0.00	1,862.00
60-212-00	Nursing Expense>Clinical Consultants	32,045.00	32,045.00			32,045.00	20,337.00
60-230-00	Nursing Expense>Data Processing	41,967.00	41,967.00			41,967.00	40,399.00
60-700-18	Nursing Expense>Contracted Service>RN	216,201.00	216,201.00			216,201.00	77,111.00
60-700-19	Nursing Expense>Contracted Service>LPN	844,070.00	844,070.00			844,070.00	656,206.00
60-700-20	Nursing Expense>Contracted Service>CNA	782,893.00	782,893.00			782,893.00	456,620.00
60-700-27	Nursing Expense>Contracted Service>MDS	46,671.00	46,671.00			46,671.00	49,446.00
60-700-29	Nursing Expense>Contracted Service>LPNCovid19	0.00	0.00			0.00	57,862.00
60-700-30	Nursing Expense>Contracted Service>CNACovid19	0.00	0.00			0.00	29,351.00
60-801-80	Nursing Expense>CNA>Wages	1,394,722.00	1,394,722.00			1,394,722.00	490,129.00
60-801-81	Nursing Expense>CNA>Overtime	300,339.00	300,339.00			300,339.00	268,157.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	256,025.00	256,025.00			256,025.00	1,115,241.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	49,994.00	49,994.00			49,994.00	132,742.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	4,034.00	4,034.00			4,034.00	3,486.00
60-801-87	Nursing Expense>CNA>Training Pay	129.00	129.00			129.00	0.00
60-801-88	Nursing Expense>CNA>Other Pay	3,687.00	3,687.00			3,687.00	5,657.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	150,724.00	150,724.00			150,724.00	147,019.00
60-801-91	Nursing Expense>CNA>Holiday Pay	61,573.00	61,573.00			61,573.00	54,454.00
60-801-92	Nursing Expense>CNA>PTO Accrual	0.00	0.00			0.00	(42,069.00)
60-805-80	Nursing Expense>LPN>Wages	651,742.00	651,742.00			651,742.00	173,468.00
60-805-81	Nursing Expense>LPN>Overtime	124,246.00	124,246.00			124,246.00	109,357.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	112,640.00	112,640.00			112,640.00	539,814.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	17,588.00	17,588.00			17,588.00	43,463.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	1,745.00	1,745.00			1,745.00	734.00
60-805-87	Nursing Expense>LPN>Training Pay	213.00	213.00			213.00	991.00
60-805-88	Nursing Expense>LPN>Other Pay	515.00	515.00			515.00	0.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	55,994.00	55,994.00			55,994.00	55,148.00
60-805-91	Nursing Expense>LPN>Holiday Pay	24,696.00	24,696.00			24,696.00	20,467.00
60-805-92	Nursing Expense>LPN>PTO Accrual	0.00	0.00			0.00	(19,022.00)
60-807-80	Nursing Expense>LPN Infection Control>Wages	87,948.00	87,948.00			87,948.00	32,939.00
60-807-81	Nursing Expense>LPN Infection Control>Overtime	0.00	0.00			0.00	240.00
60-807-82	Nursing Expense>LPN Infection Control>Shift Premium Pay	0.00	0.00			0.00	980.00
60-807-83	Nursing Expense>LPN Infection Control>Shift Bonus Pay	1,300.00	1,300.00			1,300.00	0.00
60-807-84	Nursing Expense>LPN Infection Control>Retro Pay/Adjustment Pay	0.00	0.00			0.00	160.00
60-807-87	Nursing Expense>LPN Infection Control>Training Pay	0.00	0.00			0.00	338.00
60-807-90	Nursing Expense>LPN Infection Control>Sick/Vacation Pay	2,766.00	2,766.00			2,766.00	372.00
60-807-91	Nursing Expense>LPN Infection Control>Holiday Pay	2,694.00	2,694.00			2,694.00	360.00
60-808-80	Nursing Expense>RN>Wages	471,232.00	471,232.00			471,232.00	237,532.00
60-808-81	Nursing Expense>RN>Overtime	55,994.00	55,994.00			55,994.00	83,914.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	74,641.00	74,641.00			74,641.00	417,686.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	23,798.00	23,798.00			23,798.00	52,123.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	1,408.00	1,408.00			1,408.00	4,265.00
60-808-87	Nursing Expense>RN>Training Pay	234.00	234.00			234.00	1,199.00
60-808-88	Nursing Expense>RN>Other Pay	860.00	860.00			860.00	0.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	51,321.00	51,321.00			51,321.00	50,456.00
60-808-91	Nursing Expense>RN>Holiday Pay	23,407.00	23,407.00			23,407.00	23,546.00
60-808-92	Nursing Expense>RN>PTO Accrual	0.00	0.00			0.00	(16,820.00)
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	0.00	0.00			0.00	4,109.00
60-880-00	Nursing Expense>Payroll Taxes	0.00	0.00			0.00	91,846.00
60-881-00	Nursing Expense>Workers Comp	0.00	0.00			0.00	23,364.00
60-882-00	Nursing Expense>Health Insurance	0.00	0.00			0.00	156,803.00
61-750-00	Nursing Admin Expense>Medical Director	45,600.00	45,600.00			45,600.00	45,600.00
61-751-00	Nursing Admin Expense>Physicians	7,342.00	7,342.00			7,342.00	24,082.00
61-811-80	Nursing Admin Expense>Director>Wages	202,016.00	202,016.00			202,016.00	164,263.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	714.00	714.00			714.00	1,504.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	0.00	0.00			0.00	220.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	10,656.00	10,656.00			10,656.00	4,735.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	7,577.00	7,577.00			7,577.00	6,311.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	0.00	0.00			0.00	(2,323.00)
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	100,725.00	100,725.00			100,725.00	102,939.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	1,993.00	1,993.00			1,993.00	2,840.00
61-816-84	Nursing Admin Expense>LPN Unit Manager>Retro Pay/Adjustment Pay	1,120.00	1,120.00			1,120.00	201.00
61-816-88	Nursing Admin Expense>LPN Unit Manager>Other Pay	480.00	480.00			480.00	0.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	5,963.00	5,963.00			5,963.00	10,669.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	3,356.00	3,356.00			3,356.00	1,738.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	0.00	0.00			0.00	7,518.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	172,315.00	172,315.00			172,315.00	171,638.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	2,520.00	2,520.00			2,520.00	0.00

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61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	341.00	341.00			341.00	308.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	85.00	85.00			85.00	0.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	378.00	378.00			378.00	0.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	8,827.00	8,827.00			8,827.00	15,184.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	2,907.00	2,907.00			2,907.00	5,468.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	0.00	0.00			0.00	(4,323.00)
61-818-80	Nursing Admin Expense>Medical Records>Wages	36,278.00	36,278.00			36,278.00	20,455.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	0.00	0.00			0.00	1,560.00
61-818-82	Nursing Admin Expense>Medical Records>Shift Premium Pay	651.00	651.00			651.00	969.00
61-818-84	Nursing Admin Expense>Medical Records>Retro Pay/Adjustment Pay	0.00	0.00			0.00	166.00
61-818-87	Nursing Admin Expense>Medical Records>Training Pay	44.00	44.00			44.00	0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	7,082.00	7,082.00			7,082.00	4,176.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	1,339.00	1,339.00			1,339.00	1,484.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	0.00	0.00			0.00	526.00
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	70,026.00	70,026.00			70,026.00	30,718.00
61-820-83	Nursing Admin Expense>Nurse Liaison>Shift Bonus Pay	1,243.00	1,243.00			1,243.00	0.00
61-820-90	Nursing Admin Expense>Nurse Liaison>Sick/Vacation Pay	962.00	962.00			962.00	9.00
61-820-91	Nursing Admin Expense>Nurse Liaison>Holiday Pay	1,442.00	1,442.00			1,442.00	0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	81,360.00	81,360.00			81,360.00	90,472.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	99.00	99.00			99.00	16.00
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	2,143.00	2,143.00			2,143.00	30,712.00
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	0.00	0.00			0.00	332.00
61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay	173.00	173.00			173.00	179.00
61-823-87	Nursing Admin Expense>Staff Coordinator>Training Pay	92.00	92.00			92.00	0.00
61-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	0.00	0.00			0.00	159.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	10,033.00	10,033.00			10,033.00	10,943.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	2,779.00	2,779.00			2,779.00	3,834.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	0.00	0.00			0.00	(1,727.00)
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	13,109.00	13,109.00			13,109.00	0.00
61-824-82	Nursing Admin Expense>Staff Devel Director>Shift Premium Pay	48.00	48.00			48.00	0.00
61-824-83	Nursing Admin Expense>Staff Devel Director>Shift Bonus Pay	200.00	200.00			200.00	0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	0.00	0.00			0.00	14,630.00
61-881-00	Nursing Admin Expense>Workers Comp	0.00	0.00			0.00	3,703.00
61-882-00	Nursing Admin Expense>Health Insurance	0.00	0.00			0.00	24,877.00
62-000-00	Pharmacy Expense	700.00	700.00			700.00	3,867.00
62-102-00	Pharmacy Expense>Medicare A	75,102.00	75,102.00			75,102.00	51,724.00
62-104-00	Pharmacy Expense>Private	0.00	0.00			0.00	10,961.00
62-105-00	Pharmacy Expense>HMO	126,532.00	126,532.00			126,532.00	108,551.00
62-111-00	Pharmacy Expense>Medicaid	10,222.00	10,222.00			10,222.00	11,492.00
62-145-00	Pharmacy Expense>RX	6,644.00	6,644.00			6,644.00	11,098.00
62-145-32	Pharmacy Expense>Vaccines	2,467.00	2,467.00			2,467.00	18,928.00
62-222-00	Pharmacy Expense>OTC	14,578.00	14,578.00			14,578.00	10,514.00
62-263-00	Pharmacy Expense>Consulting Fees	37,277.00	37,277.00			37,277.00	29,511.00
65-000-00	PT Expense	82,593.00	82,593.00			82,593.00	0.00
65-102-00	PT Expense>Medicare A	34,475.00	34,475.00			34,475.00	39,821.00
65-103-00	PT Expense>Medicare B	52,115.00	52,115.00			52,115.00	76,746.00
65-104-00	PT Expense>Private	1,475.00	1,475.00			1,475.00	2,135.00
65-105-00	PT Expense>HMO	49,948.00	49,948.00			49,948.00	73,203.00
65-109-00	PT Expense>Hospice	0.00	0.00			0.00	120.00
65-111-00	PT Expense>Medicaid	21,030.00	21,030.00			21,030.00	31,440.00
66-000-00	OT Expense	138,716.00	138,716.00			138,716.00	0.00
66-102-00	OT Expense>Medicare A	40,527.00	40,527.00			40,527.00	42,458.00
66-103-00	OT Expense>Part B	68,040.00	68,040.00			68,040.00	115,259.00
66-104-00	OT Expense>Private	1,515.00	1,515.00			1,515.00	1,226.00
66-105-00	OT Expense>HMO	52,037.00	52,037.00			52,037.00	78,294.00
66-109-00	OT Expense>Hospice	0.00	0.00			0.00	75.00
66-111-00	OT Expense>Medicaid	25,380.00	25,380.00			25,380.00	34,350.00
67-000-00	ST Expense	29,754.00	29,754.00			29,754.00	0.00
67-102-00	ST Expense>Medicare A	25,002.00	25,002.00			25,002.00	20,573.00
67-103-00	ST Expense>Part B	41,055.00	41,055.00			41,055.00	47,870.00
67-104-00	ST Expense>Private	990.00	990.00			990.00	240.00
67-105-00	ST Expense>HMO	27,650.00	27,650.00			27,650.00	43,357.00
67-109-00	ST Expense>Hospice	0.00	0.00			0.00	240.00
67-111-00	ST Expense>Medicaid	14,490.00	14,490.00			14,490.00	12,270.00
69-811-80	Social Services Expense>Director>Wages	135,402.00	135,402.00			135,402.00	177,882.00
69-811-81	Social Services Expense>Director>Overtime	0.00	0.00			0.00	148.00
69-811-82	Social Services Expense>Director>Shift Premium Pay	2,968.00	2,968.00			2,968.00	5,242.00
69-811-84	Social Services Expense>Director>Retro Pay/Adjustment Pay	820.00	820.00			820.00	327.00
69-811-88	Social Services Expense>Director>Other Pay	0.00	0.00			0.00	691.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	3,799.00	3,799.00			3,799.00	4,782.00
69-811-91	Social Services Expense>Director>Holiday Pay	2,679.00	2,679.00			2,679.00	4,394.00
69-811-92	Social Services Expense>Director>PTO Accrual	0.00	0.00			0.00	(796.00)
69-880-00	Social Services Expense>Payroll Taxes	0.00	0.00			0.00	4,702.00
69-881-00	Social Services Expense>Workers Comp	0.00	0.00			0.00	1,183.00
69-882-00	Social Services Expense>Health Insurance	0.00	0.00			0.00	7,919.00
70-177-00	Dietary Expense>Supplements	33,431.00	33,431.00			33,431.00	36,122.00
70-178-00	Dietary Expense>Food	64,744.00	64,744.00			64,744.00	1,186.00
70-183-00	Dietary Expense>Supplies	6,963.00	6,963.00			6,963.00	694.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	22,172.00	22,172.00			22,172.00	23,956.00
70-207-00	Dietary Expense>Repairs & Maint	7,557.00	7,557.00			7,557.00	7,557.00
70-700-00	Dietary Expense>Contracted Service	500,430.00	500,430.00			500,430.00	547,767.00
70-811-80	Dietary Expense>Director>Wages	10,029.00	10,029.00			10,029.00	0.00

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70-831-80	Dietary Expense>Aide>Wages	207,263.00	207,263.00			207,263.00	137,897.00
70-831-81	Dietary Expense>Aide>Overtime	25,731.00	25,731.00			25,731.00	11,083.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	28,715.00	28,715.00			28,715.00	142,450.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	3,392.00	3,392.00			3,392.00	6,033.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	1,977.00	1,977.00			1,977.00	1,510.00
70-831-87	Dietary Expense>Aide>Training Pay	1,179.00	1,179.00			1,179.00	0.00
70-831-88	Dietary Expense>Aide>Other Pay	592.00	592.00			592.00	679.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	11,686.00	11,686.00			11,686.00	16,302.00
70-831-91	Dietary Expense>Aide>Holiday Pay	4,437.00	4,437.00			4,437.00	6,687.00
70-831-92	Dietary Expense>Aide>PTO Accrual	0.00	0.00			0.00	(939.00)
70-832-80	Dietary Expense>Cook>Wages	145,142.00	145,142.00			145,142.00	92,547.00
70-832-81	Dietary Expense>Cook>Overtime	5,166.00	5,166.00			5,166.00	7,617.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	15,744.00	15,744.00			15,744.00	91,537.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	517.00	517.00			517.00	300.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	1,389.00	1,389.00			1,389.00	173.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	14,035.00	14,035.00			14,035.00	13,987.00
70-832-91	Dietary Expense>Cook>Holiday Pay	6,109.00	6,109.00			6,109.00	6,184.00
70-832-92	Dietary Expense>Cook>PTO Accrual	0.00	0.00			0.00	(3,257.00)
70-833-80	Dietary Expense>Dietician>Wages	5,305.00	5,305.00			5,305.00	0.00
70-880-00	Dietary Expense>Payroll Taxes	0.00	0.00			0.00	11,563.00
70-881-00	Dietary Expense>Workers Comp	0.00	0.00			0.00	2,939.00
70-882-00	Dietary Expense>Health Insurance	0.00	0.00			0.00	19,711.00
71-000-00	Activity Expense	1,451.00	1,451.00			1,451.00	1,861.00
71-178-00	Activity Expense>Food	931.00	931.00			931.00	110.00
71-183-00	Activity Expense>Supplies	5,267.00	5,267.00			5,267.00	5,268.00
71-202-00	Activity Expense>Resident Missing Items	530.00	530.00			530.00	2,777.00
71-700-00	Activity Expense>Contracted Service	4,071.00	4,071.00			4,071.00	6,360.00
71-811-80	Activity Expense>Director>Wages	57,167.00	57,167.00			57,167.00	41,942.00
71-811-82	Activity Expense>Director>Shift Premium Pay	30.00	30.00			30.00	0.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	1,930.00	1,930.00			1,930.00	3,204.00
71-811-91	Activity Expense>Director>Holiday Pay	1,588.00	1,588.00			1,588.00	1,033.00
71-811-92	Activity Expense>Director>PTO Accrual	0.00	0.00			0.00	(1,952.00)
71-831-80	Activity Expense>Aide>Wages	42,016.00	42,016.00			42,016.00	40,671.00
71-831-81	Activity Expense>Aide>Overtime	3,822.00	3,822.00			3,822.00	2,126.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	7,900.00	7,900.00			7,900.00	28,112.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	100.00	100.00			100.00	0.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	2,371.00	2,371.00			2,371.00	8,052.00
71-831-91	Activity Expense>Aide>Holiday Pay	1,612.00	1,612.00			1,612.00	2,547.00
71-831-92	Activity Expense>Aide>PTO Accrual	0.00	0.00			0.00	(1,370.00)
71-880-00	Activity Expense>Payroll Taxes	0.00	0.00			0.00	3,042.00
71-881-00	Activity Expense>Workers Comp	0.00	0.00			0.00	774.00
71-882-00	Activity Expense>Health Insurance	0.00	0.00			0.00	5,191.00
72-183-00	Housekeeping Expense>Supplies	9,003.00	9,003.00			9,003.00	3,756.00
72-700-00	Housekeeping Expense>Contracted Service	101,949.00	101,949.00			101,949.00	115,614.00
72-811-80	Housekeeping Expense>Director>Wages	42,647.00	42,647.00			42,647.00	5,617.00
72-811-81	Housekeeping Expense>Director>Overtime	776.00	776.00			776.00	805.00
72-811-82	Housekeeping Expense>Director>Shift Premium Pay	1,824.00	1,824.00			1,824.00	3,051.00
72-811-83	Housekeeping Expense>Director>Shift Bonus Pay	349.00	349.00			349.00	0.00
72-811-84	Housekeeping Expense>Director>Retro Pay/Adjustment Pay	8.00	8.00			8.00	0.00
72-811-88	Housekeeping Expense>Director>Other Pay	144.00	144.00			144.00	0.00
72-811-90	Housekeeping Expense>Director>Sick/Vacation Pay	2,786.00	2,786.00			2,786.00	858.00
72-811-91	Housekeeping Expense>Director>Holiday Pay	2,089.00	2,089.00			2,089.00	254.00
72-831-80	Housekeeping Expense>Aide>Wages	196,865.00	196,865.00			196,865.00	128,475.00
72-831-81	Housekeeping Expense>Aide>Overtime	26,970.00	26,970.00			26,970.00	7,907.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	14,622.00	14,622.00			14,622.00	59,324.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	2,502.00	2,502.00			2,502.00	1,474.00
72-831-84	Housekeeping Expense>Aide>Retro Pay/Adjustment Pay	1,113.00	1,113.00			1,113.00	459.00
72-831-88	Housekeeping Expense>Aide>Other Pay	0.00	0.00			0.00	296.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	17,114.00	17,114.00			17,114.00	17,776.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	8,004.00	8,004.00			8,004.00	6,532.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	0.00	0.00			0.00	(4,459.00)
73-183-00	Laundry Expense>Supplies	57.00	57.00			57.00	0.00
73-700-00	Laundry Expense>Contracted Service	221,681.00	221,681.00			221,681.00	204,102.00
73-831-80	Laundry Expense>Aide>Wages	30,937.00	30,937.00			30,937.00	36,746.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	846.00	846.00			846.00	5,078.00
73-831-84	Laundry Expense>Aide>Retro Pay/Adjustment Pay	0.00	0.00			0.00	194.00
73-831-87	Laundry Expense>Aide>Training Pay	43.00	43.00			43.00	0.00
73-831-88	Laundry Expense>Aide>Other Pay	162.00	162.00			162.00	0.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	5,381.00	5,381.00			5,381.00	6,380.00
73-831-91	Laundry Expense>Aide>Holiday Pay	1,979.00	1,979.00			1,979.00	1,478.00
73-831-92	Laundry Expense>Aide>PTO Accrual	0.00	0.00			0.00	(1,076.00)
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	0.00	0.00			0.00	5,831.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	0.00	0.00			0.00	1,484.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	0.00	0.00			0.00	9,964.00
75-183-00	Maintenance Expense>Supplies	23,348.00	23,348.00			23,348.00	16,475.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	0.00	0.00			0.00	7,451.00
75-205-00	Maintenance Expense>Sanitation & Incineration	36,612.00	36,612.00			36,612.00	33,601.00
75-207-00	Maintenance Expense>Repairs & Maint	31,271.00	31,271.00			31,271.00	33,874.00
75-208-00	Maintenance Expense>Equip Rental	0.00	0.00			0.00	12,762.00
75-217-00	Maintenance Expense>Extermination	4,404.00	4,404.00			4,404.00	4,347.00
75-218-00	Maintenance Expense>Snow Removal	16,330.00	16,330.00			16,330.00	6,653.00
75-219-00	Maintenance Expense>Landscaping	23,980.00	23,980.00			23,980.00	22,328.00



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75-700-00	Maintenance Expense>Contracted Service	149,810.00	149,810.00		97,896.00	247,706.00	215,639.00
				RJE - 6	97,896.00		
75-829-80	Maintenance Expense>Staff>Wages	34,620.00	34,620.00			34,620.00	30,667.00
75-829-81	Maintenance Expense>Staff>Overtime	2,289.00	2,289.00			2,289.00	5.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	294.00	294.00			294.00	749.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	280.00	280.00			280.00	242.00
75-829-84	Maintenance Expense>Staff>Retro Pay/Adjustment Pay	235.00	235.00			235.00	28.00
75-829-89	Maintenance Expense>Staff>On Call Pay	0.00	0.00			0.00	317.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	4,734.00	4,734.00			4,734.00	3,588.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,845.00	1,845.00			1,845.00	1,193.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	0.00	0.00			0.00	(902.00)
75-837-00	Maintenance Expense>Security	0.00	0.00			0.00	1,957.00
75-880-00	Maintenance Expense>Payroll Taxes	0.00	0.00			0.00	878.00
75-881-00	Maintenance Expense>Workers Comp	0.00	0.00			0.00	223.00
75-882-00	Maintenance Expense>Health Insurance	0.00	0.00			0.00	1,499.00
76-227-00	Utility Expense>Gas	69,381.00	69,381.00			69,381.00	64,426.00
76-228-00	Utility Expense>Electric	152,782.00	152,782.00			152,782.00	136,414.00
76-229-00	Utility Expense>Water/Sewer	95,031.00	95,031.00			95,031.00	94,729.00
80-111-16	Admin Expense>Medicaid>Bed Tax	898,771.00	898,771.00			898,771.00	812,549.00
80-153-00	Admin Expense>Financing Costs	5,703.00	5,703.00			5,703.00	5,279.00
80-162-00	Admin Expense>Insurance - General Liability & Other	156,807.00	156,807.00			156,807.00	180,319.00
80-164-00	Admin Expense>Surety Bond	2,504.00	2,504.00			2,504.00	0.00
80-167-00	Admin Expense>Insurance - Auto	5,705.00	5,705.00			5,705.00	5,582.00
80-183-00	Admin Expense>Supplies	8,249.00	8,249.00			8,249.00	16,802.00
80-183-09	Admin Expense>Supplies>Toner	9,931.00	9,931.00			9,931.00	10,822.00
80-183-78	Admin Expense>Supplies>Paper	4,964.00	4,964.00			4,964.00	6,314.00
80-184-00	Admin Expense>Minor Equip & Supplies	2,123.00	2,123.00			2,123.00	9,325.00
80-208-00	Admin Expense>Equip-Rental	8,606.00	8,606.00			8,606.00	9,173.00
80-209-00	Admin Expense>Postage	3,087.00	3,087.00			3,087.00	2,766.00
80-210-00	Admin Expense>Internet	11,330.00	11,330.00			11,330.00	19,076.00
80-230-00	Admin Expense>Data Processing	42,887.00	42,887.00			42,887.00	32,271.00
80-231-00	Admin Expense>Telephone	15,915.00	15,915.00		(1,718.00)	14,197.00	34,836.00
				RJE - 5	(1,718.00)		
80-232-00	Admin Expense>Cable TV	14,405.00	14,405.00			14,405.00	13,915.00
80-233-00	Admin Expense>Seminars	140.00	140.00			140.00	0.00
80-234-00	Admin Expense>Licenses	3,984.00	3,984.00			3,984.00	1,260.00
80-235-00	Admin Expense>Dues & Subscriptions	13,682.00	13,682.00		(7,736.00)	5,946.00	8,212.00
				RJE - 4	(7,736.00)		
80-236-00	Admin Expense>Travel	21,806.00	21,806.00			21,806.00	14,927.00
80-236-74	Admin Expense>Travel>Covid19	289.00	289.00			289.00	0.00
80-237-00	Admin Expense>Meals & Ent	0.00	0.00			0.00	51.00
80-238-00	Admin Expense>Legal Fees	16,118.00	16,118.00		6,381.00	22,499.00	41,667.00
				RJE - 6	6,381.00		
80-239-00	Admin Expense>Accounting Fees	1,860.00	1,860.00		13,345.00	15,205.00	1,836.00
				RJE - 6	851.00		
				RJE - 7	12,494.00		
80-240-00	Admin Expense>Professional Fees	88,663.00	88,663.00		(6,614.00)	82,049.00	56,266.00
				RJE - 6	5,880.00		
				RJE - 7	(12,494.00)		
80-241-00	Admin Expense>IT Fees	16,691.00	16,691.00			16,691.00	29,296.00
80-242-00	Admin Expense>Fines & Penalties	12,071.00	12,071.00			12,071.00	0.00
80-243-00	Admin Expense>Late Fees	(242.00)	(242.00)			(242.00)	304.00
80-244-00	Admin Expense>Bank Fees	37,989.00	37,989.00		(1,785.00)	36,204.00	31,125.00
				RJE - 6	(1,785.00)		
80-245-00	Admin Expense>Background Checks	201.00	201.00			201.00	823.00
80-247-00	Admin Expense>Corporate Tax	0.00	0.00			0.00	160.00
80-250-00	Admin Expense>Marketing & Advertising	4,068.00	4,068.00		(1,057.00)	3,011.00	10,395.00
				RJE - 3	(1,057.00)		
80-251-00	Admin Expense>Bad Debt	181,051.00	181,051.00			181,051.00	148,567.00
80-252-00	Admin Expense>Startup Costs	116,423.00	116,423.00		(116,423.00)	0.00	53,711.00
				RJE - 6	(116,423.00)		
80-279-00	Admin Expense>Management Fee	905,251.00	905,251.00		(326,951.00)	578,300.00	742,835.00
				RJE - 8	(326,951.00)		
80-700-00	Admin Expense>Contracted Service	164,440.00	164,440.00			164,440.00	208,723.00
80-700-55	Admin Expense>Contracted Service>Office	10,422.00	10,422.00			10,422.00	11,823.00
80-811-80	Admin Expense>Director>Wages	139,353.00	139,353.00			139,353.00	130,734.00
80-811-83	Admin Expense>Director>Shift Bonus Pay	571.00	571.00			571.00	0.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	7,923.00	7,923.00			7,923.00	4,932.00
80-811-91	Admin Expense>Director>Holiday Pay	3,891.00	3,891.00			3,891.00	4,856.00
80-812-80	Admin Expense>Assistant Director>Wages	25,220.00	25,220.00			25,220.00	37,412.00
80-814-80	Admin Expense>Central Supply>Wages	9,324.00	9,324.00			9,324.00	0.00
80-814-82	Admin Expense>Central Supply>Shift Premium Pay	753.00	753.00			753.00	0.00
80-814-84	Admin Expense>Central Supply>Retro Pay/Adjustment Pay	263.00	263.00			263.00	0.00
80-838-80	Admin Expense>Receptionist>Wages	79,535.00	79,535.00			79,535.00	42,978.00
80-838-81	Admin Expense>Receptionist>Overtime	37.00	37.00			37.00	21.00
80-838-82	Admin Expense>Receptionist>Shift Premium	9,966.00	9,966.00			9,966.00	41,845.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	531.00	531.00			531.00	1,669.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	416.00	416.00			416.00	130.00
80-838-88	Admin Expense>Receptionist>Other Pay	498.00	498.00			498.00	0.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	2,304.00	2,304.00			2,304.00	6,437.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,110.00	1,110.00			1,110.00	1,487.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	0.00	0.00			0.00	(1,273.00)

Account	Description	UNADJ 9/30/2024	ADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
80-839-80	Admin Expense>Admissions>Wages	106,885.00	106,885.00			106,885.00	113,300.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	3,214.00	3,214.00			3,214.00	886.00
80-839-84	Admin Expense>Admissions>Retro Pay/Adjustment Pay	600.00	600.00			600.00	0.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	817.00	817.00			817.00	0.00
80-839-91	Admin Expense>Admissions>Holiday Pay	513.00	513.00			513.00	0.00
80-840-80	Admin Expense>Business Office>Wages	55,787.00	55,787.00			55,787.00	64,792.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	1,803.00	1,803.00			1,803.00	0.00
80-840-91	Admin Expense>Business Office>Holiday Pay	559.00	559.00			559.00	0.00
80-840-92	Admin Expense>Business Office>PTO Accrual	0.00	0.00			0.00	(148.00)
80-841-80	Admin Expense>Human Resources>Wages	68,939.00	68,939.00			68,939.00	71,204.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	1,665.00	1,665.00			1,665.00	0.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	555.00	555.00			555.00	0.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	0.00	0.00			0.00	1,651.00
80-880-00	Admin Expense>Payroll Taxes	0.00	0.00			0.00	7,136.00
80-881-00	Admin Expense>Workers Comp	0.00	0.00			0.00	1,826.00
80-882-00	Admin Expense>Health Insurance	0.00	0.00			0.00	12,197.00
85-100-00	Employee Benefits Expense>Miscellaneous	7,844.00	7,844.00			3,504.00	4,555.00
				RJE - 2	(4,340.00)		
85-156-61	Employee Benefits Expense>PR Taxes>Fica	499,540.00	499,540.00			499,540.00	374,007.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	65,189.00	65,189.00			65,189.00	39,445.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	6,966.00	6,966.00			6,966.00	8,734.00
85-178-00	Employee Benefits Expense>Food	6,725.00	6,725.00			6,725.00	5,347.00
85-200-79	Employee Benefits Expense>Training Fund>Union	44,083.00	44,083.00			44,083.00	33,512.00
85-204-00	Employee Benefits Expense>Training & Education	1,448.00	1,448.00			1,448.00	113.00
85-245-00	Employee Benefits Expense>Background Checks	2,904.00	2,904.00			2,904.00	2,870.00
85-253-00	Employee Benefits Expense>Uniforms	23,421.00	23,421.00			23,421.00	24,422.00
85-255-79	Employee Benefits Expense>Pension>Union	422,987.00	422,987.00			422,987.00	414,358.00
85-259-00	Employee Benefits Expense>Other Insurance	695.00	695.00			695.00	0.00
85-260-79	Employee Benefits Expense>Welfare>Union	98.00	98.00			98.00	0.00
85-881-00	Employee Benefits Expense>Workers Comp	87,050.00	87,050.00			87,050.00	105,568.00
85-882-00	Employee Benefits Expense>Health Insurance	764,889.00	764,889.00			764,889.00	610,861.00
85-884-00	Employee Benefits>Dental/Vision Insurance	14,770.00	14,770.00			14,770.00	8,302.00
85-885-00	Employee Benefits>Life Insurance	5,140.00	5,140.00			5,140.00	3,124.00
91-121-00	Property Expense>Rent	1,492,064.00	1,492,064.00			1,492,064.00	1,399,681.00
91-125-00	Property Expense>Personal Property Taxes	10,656.00	10,656.00			10,656.00	6,717.00
91-161-00	Property Expense>RE Taxes	99,642.00	99,642.00			99,642.00	137,978.00
91-165-00	Property Expense>Insurance - Property	36,785.00	36,785.00			36,785.00	31,003.00
92-000-00	Depreciation Expense	11,234.00	11,234.00			11,234.00	11,561.00
94-000-00	Interest Expense	142,322.00	142,322.00			142,322.00	116,767.00
Baker Tilly 100	Management Fees (Matera)	0.00	0.00			326,951.00	0.00
				RJE - 8	326,951.00		
Marcum 103	Education Expense	0.00	0.00			0.00	14,258.00
Marcum 104	Employee Gifts	0.00	0.00			4,340.00	3,318.00
				RJE - 2	4,340.00		
Marcum 105	Help Wanted	0.00	0.00			8,257.00	2,167.00
				RJE - 3	1,057.00		
				RJE - 6	7,200.00		
Marcum 106	Subscriptions	0.00	0.00			7,736.00	0.00
				RJE - 4	7,736.00		
Marcum 107	Cell Phones	0.00	0.00			1,718.00	1,951.00
				RJE - 5	1,718.00		
<b>Total</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(300,294.00)</b>	<b>(300,294.00)</b>		<b>0.00</b>	<b>(300,294.00)</b>	<b>2,001,523.00</b>

Client: **Oasis Health Care Group**  
Engagement: **Medicaid - Newington Rehab**  
Period Ending: **9/30/2024**  
Trial Balance: **A.01 - TB-CCNH**  
Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	UNADJ 9/30/2024	JE Ref #	RJE 9/30/2024	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
<b>Group : [10-A] Salaries and Wages</b>						
<b>Subgroup : [2] Administrators</b>						
80-811-80	Admin Expense>Director>Wages	139,353.00		0.00	139,353.00	130,734.00
80-811-83	Admin Expense>Director>Shift Bonus Pay	571.00		0.00	571.00	0.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	7,923.00		0.00	7,923.00	4,932.00
80-811-91	Admin Expense>Director>Holiday Pay	3,891.00		0.00	3,891.00	4,856.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>151,738.00</b>		<b>0.00</b>	<b>151,738.00</b>	<b>140,522.00</b>
<b>Subgroup : [4] Other Administrative Salaries</b>						
80-812-80	Admin Expense>Assistant Director>Wages	25,220.00		0.00	25,220.00	37,412.00
80-814-80	Admin Expense>Central Supply>Wages	9,324.00		0.00	9,324.00	0.00
80-814-82	Admin Expense>Central Supply>Shift Premium Pay	753.00		0.00	753.00	0.00
80-814-84	Admin Expense>Central Supply>Retro Pay/Adjustment Pay	263.00		0.00	263.00	0.00
80-838-80	Admin Expense>Receptionist>Wages	79,535.00		0.00	79,535.00	42,978.00
80-838-81	Admin Expense>Receptionist>Overtime	37.00		0.00	37.00	21.00
80-838-82	Admin Expense>Receptionist>Shift Premium	9,966.00		0.00	9,966.00	41,845.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	531.00		0.00	531.00	1,669.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	416.00		0.00	416.00	130.00
80-838-88	Admin Expense>Receptionist>Other Pay	498.00		0.00	498.00	0.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	2,304.00		0.00	2,304.00	6,437.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,110.00		0.00	1,110.00	1,487.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	0.00		0.00	0.00	(1,273.00)
80-840-80	Admin Expense>Business Office>Wages	55,787.00		0.00	55,787.00	64,792.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	1,803.00		0.00	1,803.00	0.00
80-840-91	Admin Expense>Business Office>Holiday Pay	559.00		0.00	559.00	0.00
80-840-92	Admin Expense>Business Office>PTO Accrual	0.00		0.00	0.00	(148.00)
80-841-80	Admin Expense>Human Resources>Wages	68,939.00		0.00	68,939.00	71,204.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	1,665.00		0.00	1,665.00	0.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	555.00		0.00	555.00	0.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	0.00		0.00	0.00	1,651.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>259,265.00</b>		<b>0.00</b>	<b>259,265.00</b>	<b>268,205.00</b>
<b>Subgroup : [5C] Dietary Workers</b>						
70-811-80	Dietary Expense>Director>Wages	10,029.00		0.00	10,029.00	0.00
70-831-80	Dietary Expense>Aide>Wages	207,263.00		0.00	207,263.00	137,897.00
70-831-81	Dietary Expense>Aide>Overtime	25,731.00		0.00	25,731.00	11,083.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	28,715.00		0.00	28,715.00	142,450.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	3,392.00		0.00	3,392.00	6,033.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	1,977.00		0.00	1,977.00	1,510.00
70-831-87	Dietary Expense>Aide>Training Pay	1,179.00		0.00	1,179.00	0.00
70-831-88	Dietary Expense>Aide>Other Pay	592.00		0.00	592.00	679.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	11,686.00		0.00	11,686.00	16,302.00
70-831-91	Dietary Expense>Aide>Holiday Pay	4,437.00		0.00	4,437.00	6,687.00
70-831-92	Dietary Expense>Aide>PTO Accrual	0.00		0.00	0.00	(939.00)
70-832-80	Dietary Expense>Cook>Wages	145,142.00		0.00	145,142.00	92,547.00
70-832-81	Dietary Expense>Cook>Overtime	5,166.00		0.00	5,166.00	7,617.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	15,744.00		0.00	15,744.00	91,537.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	517.00		0.00	517.00	300.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	1,389.00		0.00	1,389.00	173.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	14,035.00		0.00	14,035.00	13,987.00
70-832-91	Dietary Expense>Cook>Holiday Pay	6,109.00		0.00	6,109.00	6,184.00
70-832-92	Dietary Expense>Cook>PTO Accrual	0.00		0.00	0.00	(3,257.00)
70-833-80	Dietary Expense>Dietician>Wages	5,305.00		0.00	5,305.00	0.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>488,408.00</b>		<b>0.00</b>	<b>488,408.00</b>	<b>530,790.00</b>
<b>Subgroup : [6B] Other Housekeeping Workers</b>						
72-811-80	Housekeeping Expense>Director>Wages	42,647.00		0.00	42,647.00	5,617.00
72-811-81	Housekeeping Expense>Director>Overtime	776.00		0.00	776.00	805.00
72-811-82	Housekeeping Expense>Director>Shift Premium Pay	1,824.00		0.00	1,824.00	3,051.00
72-811-83	Housekeeping Expense>Director>Shift Bonus Pay	349.00		0.00	349.00	0.00
72-811-84	Housekeeping Expense>Director>Retro Pay/Adjustment Pay	8.00		0.00	8.00	0.00
72-811-88	Housekeeping Expense>Director>Other Pay	144.00		0.00	144.00	0.00
72-811-90	Housekeeping Expense>Director>Sick/Vacation Pay	2,786.00		0.00	2,786.00	858.00
72-811-91	Housekeeping Expense>Director>Holiday Pay	2,089.00		0.00	2,089.00	254.00
72-831-80	Housekeeping Expense>Aide>Wages	196,865.00		0.00	196,865.00	128,475.00
72-831-81	Housekeeping Expense>Aide>Overtime	26,970.00		0.00	26,970.00	7,907.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	14,622.00		0.00	14,622.00	59,324.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	2,502.00		0.00	2,502.00	1,474.00
72-831-84	Housekeeping Expense>Aide>Retro Pay/Adjustment Pay	1,113.00		0.00	1,113.00	459.00
72-831-88	Housekeeping Expense>Aide>Other Pay	0.00		0.00	0.00	296.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	17,114.00		0.00	17,114.00	17,776.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	8,004.00		0.00	8,004.00	6,532.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	0.00		0.00	0.00	(4,459.00)
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>317,813.00</b>		<b>0.00</b>	<b>317,813.00</b>	<b>228,369.00</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>						
75-829-80	Maintenance Expense>Staff>Wages	34,620.00		0.00	34,620.00	30,667.00
75-829-81	Maintenance Expense>Staff>Overtime	2,289.00		0.00	2,289.00	5.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	294.00		0.00	294.00	749.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	280.00		0.00	280.00	242.00
75-829-84	Maintenance Expense>Staff>Retro Pay/Adjustment Pay	235.00		0.00	235.00	28.00
75-829-89	Maintenance Expense>Staff>On Call Pay	0.00		0.00	0.00	317.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	4,734.00		0.00	4,734.00	3,588.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,845.00		0.00	1,845.00	1,193.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	0.00		0.00	0.00	(902.00)



<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>44,297.00</b>	<b>0.00</b>	<b>44,297.00</b>	<b>35,887.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
73-831-80	Laundry Expense>Aide>Wages	30,937.00	0.00	30,937.00	36,746.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	846.00	0.00	846.00	5,078.00
73-831-84	Laundry Expense>Aide>Retro Pay/Adjustment Pay	0.00	0.00	0.00	194.00
73-831-87	Laundry Expense>Aide>Training Pay	43.00	0.00	43.00	0.00
73-831-88	Laundry Expense>Aide>Other Pay	162.00	0.00	162.00	0.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	5,381.00	0.00	5,381.00	6,380.00
73-831-91	Laundry Expense>Aide>Holiday Pay	1,979.00	0.00	1,979.00	1,478.00
73-831-92	Laundry Expense>Aide>PTO Accrual	0.00	0.00	0.00	(1,076.00)
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>39,348.00</b>	<b>0.00</b>	<b>39,348.00</b>	<b>48,800.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
61-811-80	Nursing Admin Expense>Director>Wages	202,016.00	0.00	202,016.00	164,263.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	714.00	0.00	714.00	1,504.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	0.00	0.00	0.00	220.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	10,656.00	0.00	10,656.00	4,735.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	7,577.00	0.00	7,577.00	6,311.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	0.00	0.00	0.00	(2,323.00)
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>220,963.00</b>	<b>0.00</b>	<b>220,963.00</b>	<b>174,710.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
60-808-80	Nursing Expense>RN>Wages	471,232.00	0.00	471,232.00	237,532.00
60-808-81	Nursing Expense>RN>Overtime	55,994.00	0.00	55,994.00	83,914.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	74,641.00	0.00	74,641.00	417,686.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	23,798.00	0.00	23,798.00	52,123.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	1,408.00	0.00	1,408.00	4,265.00
60-808-87	Nursing Expense>RN>Training Pay	234.00	0.00	234.00	1,199.00
60-808-88	Nursing Expense>RN>Other Pay	860.00	0.00	860.00	0.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	51,321.00	0.00	51,321.00	50,456.00
60-808-91	Nursing Expense>RN>Holiday Pay	23,407.00	0.00	23,407.00	23,546.00
60-808-92	Nursing Expense>RN>PTO Accrual	0.00	0.00	0.00	(16,820.00)
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>702,895.00</b>	<b>0.00</b>	<b>702,895.00</b>	<b>853,901.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	0.00	0.00	0.00	4,109.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	172,315.00	0.00	172,315.00	171,638.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	2,520.00	0.00	2,520.00	0.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	341.00	0.00	341.00	308.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	85.00	0.00	85.00	0.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	378.00	0.00	378.00	0.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	8,827.00	0.00	8,827.00	15,184.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	2,907.00	0.00	2,907.00	5,468.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	0.00	0.00	0.00	(4,323.00)
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	70,026.00	0.00	70,026.00	30,718.00
61-820-83	Nursing Admin Expense>Nurse Liaison>Shift Bonus Pay	1,243.00	0.00	1,243.00	0.00
61-820-90	Nursing Admin Expense>Nurse Liaison>Sick/Vacation Pay	962.00	0.00	962.00	9.00
61-820-91	Nursing Admin Expense>Nurse Liaison>Holiday Pay	1,442.00	0.00	1,442.00	0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	81,360.00	0.00	81,360.00	90,472.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	99.00	0.00	99.00	16.00
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	2,143.00	0.00	2,143.00	30,712.00
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	0.00	0.00	0.00	332.00
61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay	173.00	0.00	173.00	179.00
61-823-87	Nursing Admin Expense>Staff Coordinator>Training Pay	92.00	0.00	92.00	0.00
61-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	0.00	0.00	0.00	159.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	10,033.00	0.00	10,033.00	10,943.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	2,779.00	0.00	2,779.00	3,834.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	0.00	0.00	0.00	(1,727.00)
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	13,109.00	0.00	13,109.00	0.00
61-824-82	Nursing Admin Expense>Staff Devel Director>Shift Premium Pay	48.00	0.00	48.00	0.00
61-824-83	Nursing Admin Expense>Staff Devel Director>Shift Bonus Pay	200.00	0.00	200.00	0.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>371,082.00</b>	<b>0.00</b>	<b>371,082.00</b>	<b>358,031.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
60-805-80	Nursing Expense>LPN>Wages	651,742.00	0.00	651,742.00	173,468.00
60-805-81	Nursing Expense>LPN>Overtime	124,246.00	0.00	124,246.00	109,357.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	112,640.00	0.00	112,640.00	539,814.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	17,588.00	0.00	17,588.00	43,463.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	1,745.00	0.00	1,745.00	734.00
60-805-87	Nursing Expense>LPN>Training Pay	213.00	0.00	213.00	991.00
60-805-88	Nursing Expense>LPN>Other Pay	515.00	0.00	515.00	0.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	55,994.00	0.00	55,994.00	55,148.00
60-805-91	Nursing Expense>LPN>Holiday Pay	24,696.00	0.00	24,696.00	20,467.00
60-805-92	Nursing Expense>LPN>PTO Accrual	0.00	0.00	0.00	(19,022.00)
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>989,379.00</b>	<b>0.00</b>	<b>989,379.00</b>	<b>924,420.00</b>
<b>Subgroup : [12C2]</b>	<b>LPNs - Administrative</b>				
60-807-80	Nursing Expense>LPN Infection Control>Wages	87,948.00	0.00	87,948.00	32,939.00
60-807-81	Nursing Expense>LPN Infection Control>Overtime	0.00	0.00	0.00	240.00
60-807-82	Nursing Expense>LPN Infection Control>Shift Premium Pay	0.00	0.00	0.00	980.00
60-807-83	Nursing Expense>LPN Infection Control>Shift Bonus Pay	1,300.00	0.00	1,300.00	0.00
60-807-84	Nursing Expense>LPN Infection Control>Retro Pay/Adjustment Pay	0.00	0.00	0.00	160.00
60-807-87	Nursing Expense>LPN Infection Control>Training Pay	0.00	0.00	0.00	338.00
60-807-90	Nursing Expense>LPN Infection Control>Sick/Vacation Pay	2,766.00	0.00	2,766.00	372.00
60-807-91	Nursing Expense>LPN Infection Control>Holiday Pay	2,694.00	0.00	2,694.00	360.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	100,725.00	0.00	100,725.00	102,939.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	1,993.00	0.00	1,993.00	2,840.00
61-816-84	Nursing Admin Expense>LPN Unit Manager>Retro Pay/Adjustment Pay	1,120.00	0.00	1,120.00	201.00
61-816-88	Nursing Admin Expense>LPN Unit Manager>Other Pay	480.00	0.00	480.00	0.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	5,963.00	0.00	5,963.00	10,669.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	3,356.00	0.00	3,356.00	1,738.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	0.00	0.00	0.00	7,518.00

<b>Subtotal [12C2]</b>	<b>LPNs - Administrative</b>	<b>208,345.00</b>	<b>0.00</b>	<b>208,345.00</b>	<b>161,294.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
60-801-80	Nursing Expense>CNA>Wages	1,394,722.00	0.00	1,394,722.00	490,129.00
60-801-81	Nursing Expense>CNA>Overtime	300,339.00	0.00	300,339.00	268,157.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	256,025.00	0.00	256,025.00	1,115,241.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	49,994.00	0.00	49,994.00	132,742.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	4,034.00	0.00	4,034.00	3,486.00
60-801-87	Nursing Expense>CNA>Training Pay	129.00	0.00	129.00	0.00
60-801-88	Nursing Expense>CNA>Other Pay	3,687.00	0.00	3,687.00	5,657.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	150,724.00	0.00	150,724.00	147,019.00
60-801-91	Nursing Expense>CNA>Holiday Pay	61,573.00	0.00	61,573.00	54,454.00
60-801-92	Nursing Expense>CNA>PTO Accrual	0.00	0.00	0.00	(42,069.00)
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>2,221,227.00</b>	<b>0.00</b>	<b>2,221,227.00</b>	<b>2,174,816.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
71-811-80	Activity Expense>Director>Wages	57,167.00	0.00	57,167.00	41,942.00
71-811-82	Activity Expense>Director>Shift Premium Pay	30.00	0.00	30.00	0.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	1,930.00	0.00	1,930.00	3,204.00
71-811-91	Activity Expense>Director>Holiday Pay	1,588.00	0.00	1,588.00	1,033.00
71-811-92	Activity Expense>Director>PTO Accrual	0.00	0.00	0.00	(1,952.00)
71-831-80	Activity Expense>Aide>Wages	42,016.00	0.00	42,016.00	40,671.00
71-831-81	Activity Expense>Aide>Overtime	3,822.00	0.00	3,822.00	2,126.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	7,900.00	0.00	7,900.00	28,112.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	100.00	0.00	100.00	0.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	2,371.00	0.00	2,371.00	8,052.00
71-831-91	Activity Expense>Aide>Holiday Pay	1,612.00	0.00	1,612.00	2,547.00
71-831-92	Activity Expense>Aide>PTO Accrual	0.00	0.00	0.00	(1,370.00)
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>118,536.00</b>	<b>0.00</b>	<b>118,536.00</b>	<b>124,365.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
69-811-80	Social Services Expense>Director>Wages	135,402.00	0.00	135,402.00	177,882.00
69-811-81	Social Services Expense>Director>Overtime	0.00	0.00	0.00	148.00
69-811-82	Social Services Expense>Director>Shift Premium Pay	2,968.00	0.00	2,968.00	5,242.00
69-811-84	Social Services Expense>Director>Retro Pay/Adjustment Pay	820.00	0.00	820.00	327.00
69-811-88	Social Services Expense>Director>Other Pay	0.00	0.00	0.00	691.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	3,799.00	0.00	3,799.00	4,782.00
69-811-91	Social Services Expense>Director>Holiday Pay	2,679.00	0.00	2,679.00	4,394.00
69-811-92	Social Services Expense>Director>PTO Accrual	0.00	0.00	0.00	(796.00)
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>145,668.00</b>	<b>0.00</b>	<b>145,668.00</b>	<b>192,670.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>				
61-818-80	Nursing Admin Expense>Medical Records>Wages	36,278.00	0.00	36,278.00	20,455.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	0.00	0.00	0.00	1,560.00
61-818-82	Nursing Admin Expense>Medical Records>Shift Premium Pay	651.00	0.00	651.00	969.00
61-818-84	Nursing Admin Expense>Medical Records>Retro Pay/Adjustment Pay	0.00	0.00	0.00	166.00
61-818-87	Nursing Admin Expense>Medical Records>Training Pay	44.00	0.00	44.00	0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	7,082.00	0.00	7,082.00	4,176.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	1,339.00	0.00	1,339.00	1,484.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	0.00	0.00	0.00	526.00
80-839-80	Admin Expense>Admissions>Wages	106,885.00	0.00	106,885.00	113,300.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	3,214.00	0.00	3,214.00	886.00
80-839-84	Admin Expense>Admissions>Retro Pay/Adjustment Pay	600.00	0.00	600.00	0.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	817.00	0.00	817.00	0.00
80-839-91	Admin Expense>Admissions>Holiday Pay	513.00	0.00	513.00	0.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>157,423.00</b>	<b>0.00</b>	<b>157,423.00</b>	<b>143,522.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>6,436,387.00</b>	<b>0.00</b>	<b>6,436,387.00</b>	<b>6,360,302.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [2]</b>	<b>Dentist</b>				
61-751-00	Nursing Admin Expense>Physicians	7,342.00	0.00	7,342.00	24,082.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>7,342.00</b>	<b>0.00</b>	<b>7,342.00</b>	<b>24,082.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>				
62-263-00	Pharmacy Expense>Consulting Fees	37,277.00	0.00	37,277.00	29,511.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>37,277.00</b>	<b>0.00</b>	<b>37,277.00</b>	<b>29,511.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
65-000-00	PT Expense	82,593.00	0.00	82,593.00	0.00
65-102-00	PT Expense>Medicare A	34,475.00	0.00	34,475.00	39,821.00
65-103-00	PT Expense>Medicare B	52,115.00	0.00	52,115.00	76,746.00
65-104-00	PT Expense>Private	1,475.00	0.00	1,475.00	2,135.00
65-105-00	PT Expense>HMO	49,948.00	0.00	49,948.00	73,203.00
65-109-00	PT Expense>Hospice	0.00	0.00	0.00	120.00
65-111-00	PT Expense>Medicaid	21,030.00	0.00	21,030.00	31,440.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>241,636.00</b>	<b>0.00</b>	<b>241,636.00</b>	<b>223,465.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
61-750-00	Nursing Admin Expense>Medical Director	45,600.00	0.00	45,600.00	45,600.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>45,600.00</b>	<b>0.00</b>	<b>45,600.00</b>	<b>45,600.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
67-102-00	ST Expense>Medicare A	25,002.00	0.00	25,002.00	20,573.00
67-103-00	ST Expense>Part B	41,055.00	0.00	41,055.00	47,870.00
67-104-00	ST Expense>Private	990.00	0.00	990.00	240.00
67-105-00	ST Expense>HMO	27,650.00	0.00	27,650.00	43,357.00
67-109-00	ST Expense>Hospice	0.00	0.00	0.00	240.00
67-111-00	ST Expense>Medicaid	14,490.00	0.00	14,490.00	12,270.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>109,187.00</b>	<b>0.00</b>	<b>109,187.00</b>	<b>124,550.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				

66-000-00	OT Expense	138,716.00	0.00	138,716.00	0.00
66-102-00	OT Expense>Medicare A	40,527.00	0.00	40,527.00	42,458.00
66-103-00	OT Expense>Part B	68,040.00	0.00	68,040.00	115,259.00
66-104-00	OT Expense>Private	1,515.00	0.00	1,515.00	1,226.00
66-105-00	OT Expense>HMO	52,037.00	0.00	52,037.00	78,294.00
66-109-00	OT Expense>Hospice	0.00	0.00	0.00	75.00
66-111-00	OT Expense>Medicaid	25,380.00	0.00	25,380.00	34,350.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>326,215.00</b>	<b>0.00</b>	<b>326,215.00</b>	<b>271,662.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
60-700-18	Nursing Expense>Contracted Service>RN	216,201.00	0.00	216,201.00	77,111.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>216,201.00</b>	<b>0.00</b>	<b>216,201.00</b>	<b>77,111.00</b>
<b>Subgroup : [11A2]</b>	<b>RN's - Administrative</b>				
60-700-27	Nursing Expense>Contracted Service>MDS	46,671.00	0.00	46,671.00	49,446.00
<b>Subtotal [11A2]</b>	<b>RN's - Administrative</b>	<b>46,671.00</b>	<b>0.00</b>	<b>46,671.00</b>	<b>49,446.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
60-700-19	Nursing Expense>Contracted Service>LPN	844,070.00	0.00	844,070.00	656,206.00
60-700-29	Nursing Expense>Contracted Service>LPNCovid19	0.00	0.00	0.00	57,862.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>844,070.00</b>	<b>0.00</b>	<b>844,070.00</b>	<b>714,068.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>				
60-700-20	Nursing Expense>Contracted Service>CNA	782,893.00	0.00	782,893.00	456,620.00
60-700-30	Nursing Expense>Contracted Service>CNACovid19	0.00	0.00	0.00	29,351.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>782,893.00</b>	<b>0.00</b>	<b>782,893.00</b>	<b>485,971.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>				
60-212-00	Nursing Expense>Clinical Consultants	32,045.00	0.00	32,045.00	20,337.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>32,045.00</b>	<b>0.00</b>	<b>32,045.00</b>	<b>20,337.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>2,689,137.00</b>	<b>0.00</b>	<b>2,689,137.00</b>	<b>2,065,803.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
60-881-00	Nursing Expense>Workers Comp	0.00	0.00	0.00	23,364.00
61-881-00	Nursing Admin Expense>Workers Comp	0.00	0.00	0.00	3,703.00
69-881-00	Social Services Expense>Workers Comp	0.00	0.00	0.00	1,183.00
70-881-00	Dietary Expense>Workers Comp	0.00	0.00	0.00	2,939.00
71-881-00	Activity Expense>Workers Comp	0.00	0.00	0.00	774.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	0.00	0.00	0.00	1,484.00
75-881-00	Maintenance Expense>Workers Comp	0.00	0.00	0.00	223.00
80-881-00	Admin Expense>Workers Comp	0.00	0.00	0.00	1,826.00
85-881-00	Employee Benefits Expense>Workers Comp	87,050.00	0.00	87,050.00	105,568.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>87,050.00</b>	<b>0.00</b>	<b>87,050.00</b>	<b>141,064.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
85-156-62	Employee Benefits Expense>PR Taxes>SUI	65,189.00	0.00	65,189.00	39,445.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	6,966.00	0.00	6,966.00	8,734.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>72,155.00</b>	<b>0.00</b>	<b>72,155.00</b>	<b>48,179.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
60-880-00	Nursing Expense>Payroll Taxes	0.00	0.00	0.00	91,846.00
61-880-00	Nursing Admin Expense>Payroll Taxes	0.00	0.00	0.00	14,630.00
69-880-00	Social Services Expense>Payroll Taxes	0.00	0.00	0.00	4,702.00
70-880-00	Dietary Expense>Payroll Taxes	0.00	0.00	0.00	11,563.00
71-880-00	Activity Expense>Payroll Taxes	0.00	0.00	0.00	3,042.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	0.00	0.00	0.00	5,831.00
75-880-00	Maintenance Expense>Payroll Taxes	0.00	0.00	0.00	878.00
80-880-00	Admin Expense>Payroll Taxes	0.00	0.00	0.00	7,136.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	499,540.00	0.00	499,540.00	374,007.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>499,540.00</b>	<b>0.00</b>	<b>499,540.00</b>	<b>513,635.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
60-882-00	Nursing Expense>Health Insurance	0.00	0.00	0.00	156,803.00
61-882-00	Nursing Admin Expense>Health Insurance	0.00	0.00	0.00	24,877.00
69-882-00	Social Services Expense>Health Insurance	0.00	0.00	0.00	7,919.00
70-882-00	Dietary Expense>Health Insurance	0.00	0.00	0.00	19,711.00
71-882-00	Activity Expense>Health Insurance	0.00	0.00	0.00	5,191.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	0.00	0.00	0.00	9,964.00
75-882-00	Maintenance Expense>Health Insurance	0.00	0.00	0.00	1,499.00
80-882-00	Admin Expense>Health Insurance	0.00	0.00	0.00	12,197.00
85-882-00	Employee Benefits Expense>Health Insurance	764,889.00	0.00	764,889.00	610,861.00
85-884-00	Employee Benefits>Dental/Vision Insurance	14,770.00	0.00	14,770.00	8,302.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>779,659.00</b>	<b>0.00</b>	<b>779,659.00</b>	<b>857,324.00</b>
<b>Subgroup : [1A6]</b>	<b>Life Insurance</b>				
85-885-00	Employee Benefits>Life Insurance	5,140.00	0.00	5,140.00	3,124.00
<b>Subtotal [1A6]</b>	<b>Life Insurance</b>	<b>5,140.00</b>	<b>0.00</b>	<b>5,140.00</b>	<b>3,124.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
85-255-79	Employee Benefits Expense>Pension>Union	422,987.00	0.00	422,987.00	414,358.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>422,987.00</b>	<b>0.00</b>	<b>422,987.00</b>	<b>414,358.00</b>
<b>Subgroup : [1A8]</b>	<b>Uniform Allowance</b>				
85-253-00	Employee Benefits Expense>Uniforms	23,421.00	0.00	23,421.00	24,422.00
<b>Subtotal [1A8]</b>	<b>Uniform Allowance</b>	<b>23,421.00</b>	<b>0.00</b>	<b>23,421.00</b>	<b>24,422.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
85-100-00	Employee Benefits Expense>Miscellaneous	7,844.00	(4,340.00)	3,504.00	4,555.00
85-178-00	Employee Benefits Expense>Food	6,725.00	0.00	6,725.00	5,347.00
85-245-00	Employee Benefits Expense>Background Checks	2,904.00	0.00	2,904.00	2,870.00

85-259-00	Employee Benefits Expense>Other Insurance	695.00	0.00	695.00	0.00
85-260-79	Employee Benefits Expense>Welfare>Union	98.00	0.00	98.00	0.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>18,266.00</b>	<b>(4,340.00)</b>	<b>13,926.00</b>	<b>12,772.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
80-251-00	Admin Expense>Bad Debt	181,051.00	0.00	181,051.00	148,567.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>181,051.00</b>	<b>0.00</b>	<b>181,051.00</b>	<b>148,567.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
80-239-00	Admin Expense>Accounting Fees	1,860.00	13,345.00	15,205.00	1,836.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>1,860.00</b>	<b>13,345.00</b>	<b>15,205.00</b>	<b>1,836.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
80-238-00	Admin Expense>Legal Fees	16,118.00	6,381.00	22,499.00	41,667.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>16,118.00</b>	<b>6,381.00</b>	<b>22,499.00</b>	<b>41,667.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
80-183-00	Admin Expense>Supplies	8,249.00	0.00	8,249.00	16,802.00
80-183-09	Admin Expense>Supplies>Toner	9,931.00	0.00	9,931.00	10,822.00
80-183-78	Admin Expense>Supplies>Paper	4,964.00	0.00	4,964.00	6,314.00
80-184-00	Admin Expense>Minor Equip & Supplies	2,123.00	0.00	2,123.00	9,325.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>25,267.00</b>	<b>0.00</b>	<b>25,267.00</b>	<b>43,263.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
80-231-00	Admin Expense>Telephone	15,915.00	(1,718.00)	14,197.00	34,836.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>15,915.00</b>	<b>(1,718.00)</b>	<b>14,197.00</b>	<b>34,836.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>				
Marcum 107	Cell Phones	0.00	1,718.00	1,718.00	1,951.00
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<b>0.00</b>	<b>1,718.00</b>	<b>1,718.00</b>	<b>1,951.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>				
80-247-00	Admin Expense>Corporate Tax	0.00	0.00	0.00	160.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>160.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
80-111-16	Admin Expense>Medicaid>Bed Tax	898,771.00	0.00	898,771.00	812,549.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>898,771.00</b>	<b>0.00</b>	<b>898,771.00</b>	<b>812,549.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>3,047,200.00</b>	<b>15,386.00</b>	<b>3,062,586.00</b>	<b>3,099,707.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>				
Marcum 104	Employee Gifts	0.00	4,340.00	4,340.00	3,318.00
<b>Subtotal [3]</b>	<b>Gifts to Staff and Residents</b>	<b>0.00</b>	<b>4,340.00</b>	<b>4,340.00</b>	<b>3,318.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
80-236-00	Admin Expense>Travel	21,806.00	0.00	21,806.00	14,927.00
80-236-74	Admin Expense>Travel>Covid19	289.00	0.00	289.00	0.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>22,095.00</b>	<b>0.00</b>	<b>22,095.00</b>	<b>14,927.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
60-204-00	Nursing Expense>Training & Education	2,280.00	0.00	2,280.00	488.00
85-200-79	Employee Benefits Expense>Training Fund>Union	44,083.00	0.00	44,083.00	33,512.00
85-204-00	Employee Benefits Expense>Training & Education	1,448.00	0.00	1,448.00	113.00
Marcum 103	Education Expense	0.00	0.00	0.00	14,258.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>47,811.00</b>	<b>0.00</b>	<b>47,811.00</b>	<b>48,371.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
Marcum 105	Help Wanted	0.00	8,257.00	8,257.00	2,167.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>0.00</b>	<b>8,257.00</b>	<b>8,257.00</b>	<b>2,167.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
80-250-00	Admin Expense>Marketing & Advertising	4,068.00	(1,057.00)	3,011.00	10,395.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>4,068.00</b>	<b>(1,057.00)</b>	<b>3,011.00</b>	<b>10,395.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
80-209-00	Admin Expense>Postage	3,087.00	0.00	3,087.00	2,766.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>3,087.00</b>	<b>0.00</b>	<b>3,087.00</b>	<b>2,766.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>				
80-235-00	Admin Expense>Dues & Subscriptions	13,682.00	(7,736.00)	5,946.00	8,212.00
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>	<b>13,682.00</b>	<b>(7,736.00)</b>	<b>5,946.00</b>	<b>8,212.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>				
Marcum 106	Subscriptions	0.00	7,736.00	7,736.00	0.00
<b>Subtotal [M9]</b>	<b>Subscriptions</b>	<b>0.00</b>	<b>7,736.00</b>	<b>7,736.00</b>	<b>0.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
60-230-00	Nursing Expense>Data Processing	41,967.00	0.00	41,967.00	40,399.00
80-210-00	Admin Expense>Internet	11,330.00	0.00	11,330.00	19,076.00
80-230-00	Admin Expense>Data Processing	42,887.00	0.00	42,887.00	32,271.00
80-240-00	Admin Expense>Professional Fees	88,663.00	(6,614.00)	82,049.00	56,266.00
80-241-00	Admin Expense>IT Fees	16,691.00	0.00	16,691.00	29,296.00
80-279-00	Admin Expense>Management Fee	905,251.00	(326,951.00)	578,300.00	742,835.00
80-700-00	Admin Expense>Contracted Service	164,440.00	0.00	164,440.00	208,723.00
80-700-55	Admin Expense>Contracted Service>Office	10,422.00	0.00	10,422.00	11,823.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>1,281,651.00</b>	<b>(333,565.00)</b>	<b>948,086.00</b>	<b>1,140,689.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>				
Baker Tilly 100	Management Fees (Matera)	0.00	326,951.00	326,951.00	0.00
<b>Subtotal [M12]</b>	<b>Administrative Management Services</b>	<b>0.00</b>	<b>326,951.00</b>	<b>326,951.00</b>	<b>0.00</b>

<b>Subgroup : [M13] Other</b>					
80-153-00	Admin Expense>Financing Costs	5,703.00	0.00	5,703.00	5,279.00
80-233-00	Admin Expense>Seminars	140.00	0.00	140.00	0.00
80-234-00	Admin Expense>Licenses	3,984.00	0.00	3,984.00	1,260.00
80-237-00	Admin Expense>Meals & Ent	0.00	0.00	0.00	51.00
80-242-00	Admin Expense>Fines & Penalties	12,071.00	0.00	12,071.00	0.00
80-243-00	Admin Expense>Late Fees	(242.00)	0.00	(242.00)	304.00
80-244-00	Admin Expense>Bank Fees	37,989.00	(1,785.00)	36,204.00	31,125.00
80-245-00	Admin Expense>Background Checks	201.00	0.00	201.00	823.00
80-252-00	Admin Expense>Startup Costs	116,423.00	(116,423.00)	0.00	53,711.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>176,269.00</b>	<b>(118,208.00)</b>	<b>58,061.00</b>	<b>92,553.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>	<b>1,548,663.00</b>	<b>(113,282.00)</b>	<b>1,435,381.00</b>	<b>1,323,398.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					
70-178-00	Dietary Expense>Food	64,744.00	0.00	64,744.00	1,186.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>64,744.00</b>	<b>0.00</b>	<b>64,744.00</b>	<b>1,186.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>					
70-177-00	Dietary Expense>Supplements	33,431.00	0.00	33,431.00	36,122.00
70-183-00	Dietary Expense>Supplies	6,963.00	0.00	6,963.00	694.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	22,172.00	0.00	22,172.00	23,956.00
70-207-00	Dietary Expense>Repairs & Maint	7,557.00	0.00	7,557.00	7,557.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>70,123.00</b>	<b>0.00</b>	<b>70,123.00</b>	<b>68,329.00</b>
<b>Subgroup : [2B] Purchased Services</b>					
70-700-00	Dietary Expense>Contracted Service	500,430.00	0.00	500,430.00	547,767.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>500,430.00</b>	<b>0.00</b>	<b>500,430.00</b>	<b>547,767.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>635,297.00</b>	<b>0.00</b>	<b>635,297.00</b>	<b>617,282.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3B] Purchased Services</b>					
73-700-00	Laundry Expense>Contracted Service	221,681.00	0.00	221,681.00	204,102.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>221,681.00</b>	<b>0.00</b>	<b>221,681.00</b>	<b>204,102.00</b>
<b>Subgroup : [3C] Other</b>					
73-183-00	Laundry Expense>Supplies	57.00	0.00	57.00	0.00
<b>Subtotal [3C]</b>	<b>Other</b>	<b>57.00</b>	<b>0.00</b>	<b>57.00</b>	<b>0.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>221,738.00</b>	<b>0.00</b>	<b>221,738.00</b>	<b>204,102.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4B] Purchased Services</b>					
60-211-00	Nursing Expense>Clinical Services	0.00	0.00	0.00	1,862.00
72-700-00	Housekeeping Expense>Contracted Service	101,949.00	0.00	101,949.00	115,514.00
<b>Subtotal [4B]</b>	<b>Purchased Services</b>	<b>101,949.00</b>	<b>0.00</b>	<b>101,949.00</b>	<b>117,476.00</b>
<b>Subgroup : [4C] Other</b>					
72-183-00	Housekeeping Expense>Supplies	9,003.00	0.00	9,003.00	3,756.00
<b>Subtotal [4C]</b>	<b>Other</b>	<b>9,003.00</b>	<b>0.00</b>	<b>9,003.00</b>	<b>3,756.00</b>
<b>Subgroup : [5A2] Purchased from</b>					
62-000-00	Pharmacy Expense	700.00	0.00	700.00	3,867.00
62-102-00	Pharmacy Expense>Medicare A	75,102.00	0.00	75,102.00	51,724.00
62-104-00	Pharmacy Expense>Private	0.00	0.00	0.00	10,961.00
62-105-00	Pharmacy Expense>HMO	126,532.00	0.00	126,532.00	108,551.00
62-111-00	Pharmacy Expense>Medicaid	10,222.00	0.00	10,222.00	11,492.00
62-145-00	Pharmacy Expense>RX	6,644.00	0.00	6,644.00	11,098.00
62-145-32	Pharmacy Expense>Vaccines	2,467.00	0.00	2,467.00	18,928.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>221,667.00</b>	<b>0.00</b>	<b>221,667.00</b>	<b>216,621.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					
62-222-00	Pharmacy Expense>OTC	14,578.00	0.00	14,578.00	10,514.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>14,578.00</b>	<b>0.00</b>	<b>14,578.00</b>	<b>10,514.00</b>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>					
60-183-00	Nursing Expense>Supplies	113,615.00	0.00	113,615.00	100,645.00
60-183-06	Nursing Expense>Supplies>Care Related Supplies	353.00	0.00	353.00	0.00
60-183-74	Nursing Expense>Supplies>Covid19	7,783.00	0.00	7,783.00	8,893.00
60-183-76	Nursing Expense>Supplies>PPD	6,683.00	0.00	6,683.00	12,215.00
60-185-00	Nursing Expense>Incontinence Supplies	58,404.00	0.00	58,404.00	55,017.00
<b>Subtotal [5C]</b>	<b>Medical and Therapeutic Supplies</b>	<b>186,838.00</b>	<b>0.00</b>	<b>186,838.00</b>	<b>176,770.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>					
56-000-00	Medical Transportation Expense	1,224.00	0.00	1,224.00	2,110.00
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<b>1,224.00</b>	<b>0.00</b>	<b>1,224.00</b>	<b>2,110.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>					
57-000-00	Oxygen Expense	9,985.00	0.00	9,985.00	8,089.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>9,985.00</b>	<b>0.00</b>	<b>9,985.00</b>	<b>8,089.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>					
59-000-00	Radiology Expense	8,405.00	0.00	8,405.00	6,295.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>8,405.00</b>	<b>0.00</b>	<b>8,405.00</b>	<b>6,295.00</b>
<b>Subgroup : [5H] Laboratory</b>					
58-000-00	Lab Expense	28,586.00	0.00	28,586.00	47,547.00
58-000-74	Lab Expense>Covid19	561.00	0.00	561.00	0.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>29,147.00</b>	<b>0.00</b>	<b>29,147.00</b>	<b>47,547.00</b>

<b>Subgroup : [5I] Recreation</b>				
71-000-00	Activity Expense	1,451.00	0.00	1,451.00
71-178-00	Activity Expense>Food	931.00	0.00	931.00
71-183-00	Activity Expense>Supplies	5,267.00	0.00	5,267.00
71-202-00	Activity Expense>Resident Missing Items	530.00	0.00	530.00
71-700-00	Activity Expense>Contracted Service	4,071.00	0.00	4,071.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>12,250.00</b>	<b>0.00</b>	<b>12,250.00</b>
<b>Subgroup : [5L] Cable Television</b>				
80-232-00	Admin Expense>Cable TV	14,405.00	0.00	14,405.00
<b>Subtotal [5L]</b>	<b>Cable Television</b>	<b>14,405.00</b>	<b>0.00</b>	<b>14,405.00</b>
<b>Subgroup : [5M] Other</b>				
55-000-00	Nursing Rental Expense	56,201.00	0.00	56,201.00
60-184-00	Nursing Expense>Minor Equip & Supplies	9,616.00	0.00	9,616.00
60-205-00	Nursing Expense>Sanitation & Incineration	743.00	0.00	743.00
60-207-00	Nursing Expense>Repairs & Maint	3,022.00	0.00	3,022.00
<b>Subtotal [5M]</b>	<b>Other</b>	<b>69,582.00</b>	<b>0.00</b>	<b>69,582.00</b>
<b>Subgroup : [5O] Speech Therapy Expense</b>				
67-000-00	ST Expense	29,754.00	0.00	29,754.00
<b>Subtotal [5O]</b>	<b>Speech Therapy Expense</b>	<b>29,754.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>	<b>708,787.00</b>	<b>0.00</b>	<b>708,787.00</b>
<b>Group : [22] Maintenance and Property</b>				
<b>Subgroup : [6A] Repairs and Maintenance</b>				
75-207-00	Maintenance Expense>Repairs & Maint	31,271.00	0.00	31,271.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>31,271.00</b>	<b>0.00</b>	<b>33,874.00</b>
<b>Subgroup : [6B] Heat</b>				
76-227-00	Utility Expense>Gas	69,381.00	0.00	69,381.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>69,381.00</b>	<b>0.00</b>	<b>64,426.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>				
76-228-00	Utility Expense>Electric	152,782.00	0.00	152,782.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>152,782.00</b>	<b>0.00</b>	<b>136,414.00</b>
<b>Subgroup : [6D] Water</b>				
76-229-00	Utility Expense>Water/Sewer	95,031.00	0.00	95,031.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>95,031.00</b>	<b>0.00</b>	<b>94,729.00</b>
<b>Subgroup : [6E] Equipment Lease</b>				
80-208-00	Admin Expense>Equip-Rental	8,606.00	0.00	8,606.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>8,606.00</b>	<b>0.00</b>	<b>9,173.00</b>
<b>Subgroup : [6F] Other</b>				
75-183-00	Maintenance Expense>Supplies	23,348.00	0.00	23,348.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	0.00	0.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	36,612.00	0.00	36,612.00
75-208-00	Maintenance Expense>Equip Rental	0.00	0.00	0.00
75-217-00	Maintenance Expense>Extermination	4,404.00	0.00	4,404.00
75-218-00	Maintenance Expense>Snow Removal	16,330.00	0.00	16,330.00
75-219-00	Maintenance Expense>Landscaping	23,980.00	0.00	23,980.00
75-700-00	Maintenance Expense>Contracted Service	149,810.00	97,896.00	247,706.00
75-837-00	Maintenance Expense>Security	0.00	0.00	0.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>254,484.00</b>	<b>97,896.00</b>	<b>352,380.00</b>
<b>Subgroup : [7D] Movable Equipment</b>				
92-000-00	Depreciation Expense	11,234.00	0.00	11,234.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>11,234.00</b>	<b>0.00</b>	<b>11,234.00</b>
<b>Subgroup : [9] Rental Payments</b>				
91-121-00	Property Expense>Rent	1,492,064.00	0.00	1,492,064.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>1,492,064.00</b>	<b>0.00</b>	<b>1,399,681.00</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>				
91-161-00	Property Expense>RE Taxes	99,642.00	0.00	99,642.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>99,642.00</b>	<b>0.00</b>	<b>137,978.00</b>
<b>Subgroup : [10C] Personal property taxes</b>				
91-125-00	Property Expense>Personal Property Taxes	10,656.00	0.00	10,656.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>10,656.00</b>	<b>0.00</b>	<b>6,717.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>2,225,151.00</b>	<b>97,896.00</b>	<b>2,323,047.00</b>
<b>Group : [27] Interest and Insurance</b>				
<b>Subgroup : [12D] Other Interest Expense</b>				
94-000-00	Interest Expense	142,322.00	0.00	142,322.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>142,322.00</b>	<b>0.00</b>	<b>116,767.00</b>
<b>Subgroup : [14A] Insurance on Property</b>				
91-165-00	Property Expense>Insurance - Property	36,785.00	0.00	36,785.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>36,785.00</b>	<b>0.00</b>	<b>31,003.00</b>
<b>Subgroup : [14B] Insurance of Automobiles</b>				
80-167-00	Admin Expense>Insurance - Auto	5,705.00	0.00	5,705.00
<b>Subtotal [14B]</b>	<b>Insurance of Automobiles</b>	<b>5,705.00</b>	<b>0.00</b>	<b>5,582.00</b>
<b>Subgroup : [14C3] Other</b>				
80-162-00	Admin Expense>Insurance - General Liability & Other	156,807.00	0.00	156,807.00

80-164-00	Admin Expense>Surety Bond	2,504.00	0.00	2,504.00	0.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>159,311.00</b>	<b>0.00</b>	<b>159,311.00</b>	<b>180,319.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>344,123.00</b>	<b>0.00</b>	<b>344,123.00</b>	<b>333,671.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>				
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>				
40-111-00	Room & Board Revenue>Medicaid	(12,154,539.00)	0.00	(12,154,539.00)	(10,071,480.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	705,874.00	0.00	705,874.00	160,892.00
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(11,448,665.00)</b>	<b>0.00</b>	<b>(11,448,665.00)</b>	<b>(9,910,588.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>				
40-102-00	Room & Board Revenue>Medicare A	(2,111,119.00)	0.00	(2,111,119.00)	(1,166,335.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(47,236.00)	0.00	(47,236.00)	(47,253.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(2,158,355.00)</b>	<b>0.00</b>	<b>(2,158,355.00)</b>	<b>(1,213,588.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>				
40-102-14	Room & Board Revenue>Medicare A>Sequester	27,164.00	0.00	27,164.00	19,712.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<b>27,164.00</b>	<b>0.00</b>	<b>27,164.00</b>	<b>19,712.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>				
40-104-00	Room & Board Revenue>Private	(1,465,795.00)	0.00	(1,465,795.00)	(1,360,532.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(632,836.00)	0.00	(632,836.00)	(123,017.00)
40-105-00	Room & Board Revenue>HMO	(210,176.00)	0.00	(210,176.00)	(61,002.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	12,060.00	0.00	12,060.00	16,679.00
40-105-14	Room & Board Revenue>HMO>Sequester	161.00	0.00	161.00	1,491.00
40-106-00	Room & Board Revenue>Medicare HMO	(1,604,492.00)	0.00	(1,604,492.00)	(1,531,187.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(131,875.00)	0.00	(131,875.00)	5,428.00
40-109-00	Room & Board Revenue>Hospice	(63,497.00)	0.00	(63,497.00)	(377,748.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	(9,744.00)	0.00	(9,744.00)	47,640.00
40-110-00	Room & Board Revenue>Respite	(7,952.00)	0.00	(7,952.00)	(2,500.00)
40-110-09	Room & Board Revenue>Respite>Sales Adjustments	(1,504.00)	0.00	(1,504.00)	(2,500.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(4,115,650.00)</b>	<b>0.00</b>	<b>(4,115,650.00)</b>	<b>(3,387,248.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>				
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	2,438.00	0.00	2,438.00	652.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<b>2,438.00</b>	<b>0.00</b>	<b>2,438.00</b>	<b>652.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>				
41-102-00	Pharmacy Rev>Medicare A	(87,064.00)	0.00	(87,064.00)	(59,099.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(87,064.00)</b>	<b>0.00</b>	<b>(87,064.00)</b>	<b>(59,099.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>				
41-102-01	Pharmacy Rev>Medicare A>C/A	87,064.00	0.00	87,064.00	59,099.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>	<b>87,064.00</b>	<b>0.00</b>	<b>87,064.00</b>	<b>59,099.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>				
42-102-00	PT Revenue>Medicare A	(105,399.00)	0.00	(105,399.00)	(72,521.00)
42-103-00	PT Revenue>Part B	(89,185.00)	0.00	(89,185.00)	(39,489.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(194,584.00)</b>	<b>0.00</b>	<b>(194,584.00)</b>	<b>(112,010.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>				
42-102-01	PT Revenue>Medicare A>C/A	105,399.00	0.00	105,399.00	72,521.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>	<b>105,399.00</b>	<b>0.00</b>	<b>105,399.00</b>	<b>72,521.00</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>				
42-105-00	PT Revenue>HMO	(16,062.00)	0.00	(16,062.00)	(3,333.00)
42-106-00	PT Revenue>Medicare HMO	(155,396.00)	0.00	(155,396.00)	(223,058.00)
42-109-00	PT Revenue>Hospice	(68.00)	0.00	(68.00)	0.00
42-111-00	PT Revenue>Medicaid	(42,894.00)	0.00	(42,894.00)	(51,240.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(214,420.00)</b>	<b>0.00</b>	<b>(214,420.00)</b>	<b>(277,631.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>				
42-105-01	PT Revenue>HMO>C/A	15,732.00	0.00	15,732.00	2,373.00
42-106-01	PT Revenue>Medicare HMO>C/A	96,683.00	0.00	96,683.00	144,116.00
42-111-01	PT Revenue>Medicaid>C/A	62,253.00	0.00	62,253.00	51,240.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>	<b>174,668.00</b>	<b>0.00</b>	<b>174,668.00</b>	<b>197,729.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>				
44-102-00	ST Revenue>Medicare A	(144,429.00)	0.00	(144,429.00)	(100,921.00)
44-103-00	ST Revenue>Part B	(72,751.00)	0.00	(72,751.00)	(30,927.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(217,180.00)</b>	<b>0.00</b>	<b>(217,180.00)</b>	<b>(131,848.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>				
44-102-01	ST Revenue>Medicare A>C/A	144,429.00	0.00	144,429.00	100,921.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>	<b>144,429.00</b>	<b>0.00</b>	<b>144,429.00</b>	<b>100,921.00</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>				
44-105-00	ST Revenue>HMO	(19,113.00)	0.00	(19,113.00)	(6,578.00)
44-106-00	ST Revenue>Medicare HMO	(153,156.00)	0.00	(153,156.00)	(175,296.00)
44-111-00	ST Revenue>Medicaid	(60,343.00)	0.00	(60,343.00)	(44,495.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(232,612.00)</b>	<b>0.00</b>	<b>(232,612.00)</b>	<b>(226,369.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>				
44-105-01	ST Revenue>HMO>C/A	19,083.00	0.00	19,083.00	2,976.00
44-106-01	ST Revenue>Medicare HMO>C/A	105,049.00	0.00	105,049.00	145,246.00
44-111-01	ST Revenue>Medicaid>C/A	81,891.00	0.00	81,891.00	44,495.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>	<b>206,023.00</b>	<b>0.00</b>	<b>206,023.00</b>	<b>192,717.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>				
43-102-00	OT Revenue>Medicare A	(120,077.00)	0.00	(120,077.00)	(77,625.00)
43-103-00	OT Revenue>Part B	(183,570.00)	0.00	(183,570.00)	(50,132.00)

<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(303,647.00)</b>	<b>0.00</b>	<b>(303,647.00)</b>	<b>(127,757.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>				
43-102-01	OT Revenue>Medicare A>C/A	120,077.00	0.00	120,077.00	77,625.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>	<b>120,077.00</b>	<b>0.00</b>	<b>120,077.00</b>	<b>77,625.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>				
43-105-00	OT Revenue>HMO	(18,282.00)	0.00	(18,282.00)	(4,721.00)
43-106-00	OT Revenue>Medicare HMO	(145,408.00)	0.00	(145,408.00)	(261,206.00)
43-106-01	OT Revenue>Medicare HMO>C/A	66,201.00	0.00	66,201.00	176,054.00
43-111-00	OT Revenue>Medicaid	(51,056.00)	0.00	(51,056.00)	(60,507.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(148,545.00)</b>	<b>0.00</b>	<b>(148,545.00)</b>	<b>(150,380.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>				
43-105-01	OT Revenue>HMO>C/A	18,642.00	0.00	18,642.00	5,056.00
43-111-01	OT Revenue>Medicaid>C/A	100,156.00	0.00	100,156.00	60,507.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>	<b>118,798.00</b>	<b>0.00</b>	<b>118,798.00</b>	<b>65,563.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>				
46-102-00	Lab Rev>Medicare A	(11,501.00)	0.00	(11,501.00)	(916.00)
46-102-01	Lab Rev>Medicare A>C/A	11,501.00	0.00	11,501.00	916.00
47-103-00	Other Ancillary Rev>Part B	0.00	0.00	0.00	(223.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	2,438.00	0.00	2,438.00	2,100.00
48-103-00	Vaccine Rev>Part B	(1,438.00)	0.00	(1,438.00)	(2,239.00)
51-102-13	Other Rev>Medicare A>Incentive Payments	8.00	0.00	8.00	0.00
52-102-00	Revenue Adjustments>Medicare A	21.00	0.00	21.00	(27.00)
52-103-00	Revenue Adjustments>Part B	60,733.00	0.00	60,733.00	36,512.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>61,762.00</b>	<b>0.00</b>	<b>61,762.00</b>	<b>36,123.00</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>				
41-106-00	Pharmacy Rev>Medicare HMO	0.00	0.00	0.00	(501.00)
47-105-14	Other Ancillary Rev>HMO>Sequester	1,145.00	0.00	1,145.00	(468.00)
47-106-00	Other Ancillary Rev>Medicare HMO	0.00	0.00	0.00	(63,225.00)
48-106-00	Vaccine Revenue>Medicare HMO	(3,172.00)	0.00	(3,172.00)	(2,166.00)
51-105-13	Other Rev>HMO>Incentive Payments	(5,700.00)	0.00	(5,700.00)	(12,700.00)
52-104-00	Revenue Adjustments>Private	(34,148.00)	0.00	(34,148.00)	1,009.00
52-105-00	Revenue Adjustments>HMO	(2,283.00)	0.00	(2,283.00)	376.00
52-106-00	Revenue Adjustments>Medicare HMO	(1,627.00)	0.00	(1,627.00)	(370.00)
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(45,785.00)</b>	<b>0.00</b>	<b>(45,785.00)</b>	<b>(78,045.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>				
51-160-00	Other Rev>Interest	(61.00)	0.00	(61.00)	(24.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(61.00)</b>	<b>0.00</b>	<b>(61.00)</b>	<b>(24.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>				
51-100-00	Other Rev>Miscellaneous	(5,836.00)	0.00	(5,836.00)	(2.00)
51-500-00	Other Revenue>Old Owner AR	(30,519.00)	0.00	(30,519.00)	(33,152.00)
51-818-00	Other Rev>Medical Records	(1,676.00)	0.00	(1,676.00)	(1,112.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(38,031.00)</b>	<b>0.00</b>	<b>(38,031.00)</b>	<b>(34,266.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(18,156,777.00)</b>	<b>0.00</b>	<b>(18,156,777.00)</b>	<b>(14,886,191.00)</b>
<b>Group : [31]</b>	<b>Balance Sheet Accounts</b>				
<b>Subgroup : None</b>					
10-010-30	Cash>Operating>CT Master Funding>OPT	74,390.00	0.00	74,390.00	0.00
10-010-35	Cash>Operating>Newington>OPT	(6,712.00)	0.00	(6,712.00)	0.00
10-010-74	Cash>Operating>Newington	0.00	0.00	0.00	(66,136.00)
10-010-95	Cash>Operating>Newington	(7,513.00)	0.00	(7,513.00)	0.00
10-011-35	Cash>Petty Cash>Newington>OPT	735.00	0.00	735.00	0.00
10-011-74	Cash>Petty Cash>Newington	0.00	0.00	0.00	871.00
10-020-01	Cash>Payroll>Cleared entered later	9,155.00	0.00	9,155.00	(3,174.00)
10-020-35	Cash>Payroll>Newington>OPT	3,667.00	0.00	3,667.00	0.00
10-020-74	Cash>Payroll>Newington	(1,054.00)	0.00	(1,054.00)	1,834.00
10-020-95	Cash>Payroll>Newington	261.00	0.00	261.00	0.00
10-061-74	Cash>Care Cost>Newington	500.00	0.00	500.00	500.00
11-100-00	Accounts Receivable>Miscellaneous	(13,867.00)	0.00	(13,867.00)	(2,145.00)
11-102-00	Accounts Receivable>Medicare A	289,075.00	0.00	289,075.00	88,226.00
11-103-00	Accounts Receivable>Part B	64,409.00	0.00	64,409.00	9,463.00
11-104-00	Accounts Receivable>Private	900,236.00	0.00	900,236.00	275,982.00
11-105-00	Accounts Receivable>HMO	182,550.00	0.00	182,550.00	57,061.00
11-106-00	Accounts Receivable>Medicare HMO	397,611.00	0.00	397,611.00	424,923.00
11-109-00	Accounts Receivable>Hospice	5,787.00	0.00	5,787.00	10,220.00
11-110-00	Accounts Receivable>Respite	2,704.00	0.00	2,704.00	5,000.00
11-111-00	Accounts Receivable>Medicaid	2,413,354.00	0.00	2,413,354.00	1,652,426.00
11-112-00	Accounts Receivable>Income	38,363.00	0.00	38,363.00	138,217.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(353,545.00)	0.00	(353,545.00)	(173,206.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	7,600.00	0.00	7,600.00	4,600.00
12-000-00	Prepaid Expenses	9,204.00	0.00	9,204.00	1,161.00
12-125-00	Prepaid Expenses>Personal Property Taxes	8,495.00	0.00	8,495.00	3,914.00
12-153-00	Prepaid Expenses>Financing Costs	9,223.00	0.00	9,223.00	12,422.00
12-161-00	Prepaid Expenses>RE Taxes	59,665.00	0.00	59,665.00	37,952.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	117,904.00	0.00	117,904.00	172,440.00
12-165-00	Prepaid Expenses>Insurance - Property	35,951.00	0.00	35,951.00	0.00
12-167-00	Prepaid Expenses>Insurance - Auto	6,849.00	0.00	6,849.00	4,488.00
12-881-00	Prepaid Expenses>Workers Comp	149,063.00	0.00	149,063.00	103,407.00
13-127-00	Due From>Old Owner	(7,485.00)	0.00	(7,485.00)	(7,485.00)
13-804-00	Due From>Matera (AP)	581,559.00	0.00	581,559.00	0.00
13-805-00	Due From>Matera (Accounts Receivable)	(3,283,487.00)	0.00	(3,283,487.00)	0.00
14-131-00	Fixed Assets>Leasehold Improvements	56,863.00	15,994.00	72,857.00	30,579.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	112,009.00	(15,994.00)	96,015.00	76,638.00
14-133-00	Fixed Assets>Medical Equipment	10,168.00	0.00	10,168.00	0.00
14-135-00	Fixed Assets>Computer Software	867.00	0.00	867.00	867.00



15-131-00	Accum Depn>Leasehold Improvements	(1,798.00)	0.00	(1,798.00)	(431.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(22,890.00)	0.00	(22,890.00)	(13,201.00)
15-133-00	Accum Depn>Medical Equipment	(62.00)	0.00	(62.00)	0.00
15-135-00	Accum Depn>Computer Software	(332.00)	0.00	(332.00)	(217.00)
17-283-91	Other Assets>Escrow>Property Tax	0.00	0.00	0.00	3,614.00
17-283-94	Other Assets>Escrow>Insurance	(46,341.00)	0.00	(46,341.00)	151,026.00
20-000-00	Accounts Payable	(1,001,844.00)	0.00	(1,001,844.00)	(1,008,620.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(1,969.00)	0.00	(1,969.00)	(274.00)
21-150-00	Other Current Payables>Union Dues W/H	89.00	0.00	89.00	0.00
21-152-06	Other Current Payables>Employee>Other	4,013.00	0.00	4,013.00	0.00
21-354-00	Other Current Payables>DTF RFMS	1,028.00	0.00	1,028.00	(325.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(2,492.00)	0.00	(2,492.00)	0.00
21-885-00	Other Current Payable>Life Insurance	0.00	0.00	0.00	798.00
23-000-00	Accrued Wages & Related	(291,491.00)	0.00	(291,491.00)	(250,105.00)
23-156-00	Accrued Wages & Related>PR Taxes	(23,824.00)	0.00	(23,824.00)	(19,844.00)
23-157-00	Accrued Wages & Related>Benefit Time	(42,725.00)	0.00	(42,725.00)	(42,725.00)
24-000-00	Accrued Expenses	(62,268.00)	0.00	(62,268.00)	(35,950.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(248,516.00)	0.00	(248,516.00)	(219,490.00)
24-161-00	Accrued Expenses>RE Taxes	(13,488.00)	0.00	(13,488.00)	0.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(72,900.00)	0.00	(72,900.00)	(140,162.00)
24-279-00	Accrued Expenses>Management Fee	(486,616.00)	0.00	(486,616.00)	(567,922.00)
24-881-00	Accrued Expenses>Workers Comp	(138,207.00)	0.00	(138,207.00)	(96,921.00)
24-882-00	Accrued Expenses>Health Insurance	(704,417.00)	0.00	(704,417.00)	(428,593.00)
26-175-00	Long Term Debt>Capital Lease	(38,205.00)	0.00	(38,205.00)	(51,662.00)
27-000-59	Due To/(From)>Oasis	321,028.00	0.00	321,028.00	0.00
27-000-60	Due To/(From)>Golden Hill	87,283.00	0.00	87,283.00	86,884.00
27-000-68	Due To/(From)> Management	109,126.00	0.00	109,126.00	(24,368.00)
27-000-70	Due To/(From)>Cheshire	(781,910.00)	0.00	(781,910.00)	3,023.00
27-000-71	Due To/(From)>Milford	670.00	0.00	670.00	0.00
27-000-72	Due To/(From)>Long Ridge	183.00	0.00	183.00	0.00
27-000-73	Due To/(From)>Long Ridge	317,386.00	0.00	317,386.00	113,334.00
27-000-74	Due To/(From)>Newington	(100,549.00)	0.00	(100,549.00)	(1,500.00)
27-000-75	Due To/(From)>West River	(27,618.00)	0.00	(27,618.00)	(48,807.00)
27-000-76	Due To/(From)>CT6 Opco Holding	316,118.00	0.00	316,118.00	1,206.00
27-000-77	Due To/(From)>Cheshire	(578.00)	0.00	(578.00)	12,874.00
27-000-80	Due To/(From)>Epsom	3,100.00	0.00	3,100.00	0.00
27-000-82	Due To/(From)>Villa Crest	4,648.00	0.00	4,648.00	0.00
27-000-87	Due To/(From)>Civita Management	(344,501.00)	0.00	(344,501.00)	0.00
27-000-95	Due To/(From)>240 Church LLC	(535,479.00)	0.00	(535,479.00)	0.00
27-000-96	Due To/(From)>Holdings Opco	0.00	0.00	0.00	(7,864.00)
27-000-98	Due To/(From)>CT Holdco	513,056.00	0.00	513,056.00	(2,667,716.00)
27-102-00	Due To/(From)>Medicare A	86.00	0.00	86.00	86.00
27-102-14	Due To/(From)>Medicare A>Sequester	9,183.00	0.00	9,183.00	4,137.00
27-105-00	Due To/(From)>HMO	(60,611.00)	0.00	(60,611.00)	(56,903.00)
27-109-00	Due To/(From)>Hospice	(5,717.00)	0.00	(5,717.00)	0.00
27-111-00	Due To/(From)>Medicaid	(9,188.00)	0.00	(9,188.00)	0.00
27-127-00	Due To (from)>Old Owner CT	(27,424.00)	0.00	(27,424.00)	10,458.00
27-172-00	Due To/(From)>Vendor	3,706.00	0.00	3,706.00	6,375.00
27-500-00	Due to/(from)>Old Owner Reconciled AR	103,265.00	0.00	103,265.00	61,812.00
30-000-00	Retained Earnings	1,729,812.00	0.00	1,729,812.00	369,141.00
31-401-85	Partners' Equity>Matis Herzka>Capital Contributions	(2,040.00)	0.00	(2,040.00)	(1,868.00)
31-402-85	Partners' Equity>Kalmen Schreiber>Capital Contributions	(2,040.00)	0.00	(2,040.00)	(1,868.00)
<b>Subtotal : None</b>		<b>300,294.00</b>	<b>0.00</b>	<b>300,294.00</b>	<b>(2,001,523.00)</b>
<b>Total [31]</b>	<b>Balance Sheet Accounts</b>	<b>300,294.00</b>	<b>0.00</b>	<b>300,294.00</b>	<b>(2,001,523.00)</b>
<b>NET (INCOME) LOSS</b>		<b>(300,294.00)</b>	<b>0.00</b>	<b>(300,294.00)</b>	<b>2,001,523.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Oasis Health Care Group**  
Engagement: **Medicaid - Newington Rehab**  
Period Ending: **9/30/2024**  
Trial Balance: **A.01 - TB-CCNH**  
Workpaper: **H.01 - Combined Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass building improvements out of moveable equipment				
14-131-00	Fixed Assets>Leasehold Improvements		15,994.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment			15,994.00
<b>Total</b>			<b>15,994.00</b>	<b>15,994.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass Employee Gifts out of Misc. Benefits				
Marcum 104	Employee Gifts	D.01a	4,340.00	
85-100-00	Employee Benefits Expense>Miscellaneous			4,340.00
<b>Total</b>			<b>4,340.00</b>	<b>4,340.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass Help Wanted out of Promotional Advertising				
Marcum 105	Help Wanted	D.01 Tab L	1,057.00	
80-250-00	Admin Expense>Marketing & Advertising			1,057.00
<b>Total</b>			<b>1,057.00</b>	<b>1,057.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass subscriptions out of Dues				
Marcum 106	Subscriptions	D.01 Tab N	7,736.00	
80-235-00	Admin Expense>Dues & Subscriptions			7,736.00
<b>Total</b>			<b>7,736.00</b>	<b>7,736.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
To reclass cellphone expense to the correct line of the cost report				
Marcum 107	Cell Phones	N.00a	1,718.00	
80-231-00	Admin Expense>Telephone			1,718.00
<b>Total</b>			<b>1,718.00</b>	<b>1,718.00</b>
<b>Reclassifying Journal Entries JE # 6</b>				
To reclass startup costs to the correct lines of the cost report				
75-700-00	Maintenance Expense>Contracted Service	N.00a	97,896.00	
80-238-00	Admin Expense>Legal Fees		6,381.00	
80-239-00	Admin Expense>Accounting Fees		851.00	
80-240-00	Admin Expense>Professional Fees		5,880.00	
Marcum 105	Help Wanted		7,200.00	
80-244-00	Admin Expense>Bank Fees			1,785.00
80-252-00	Admin Expense>Startup Costs			116,423.00
<b>Total</b>			<b>118,208.00</b>	<b>118,208.00</b>
<b>Reclassifying Journal Entries JE # 7</b>				
To reclass accounting services to the correct line of the cost report				
80-239-00	Admin Expense>Accounting Fees	N.00a	12,494.00	
80-240-00	Admin Expense>Professional Fees			12,494.00
<b>Total</b>			<b>12,494.00</b>	<b>12,494.00</b>
<b>Reclassifying Journal Entries JE # 8</b>				
To reclass Management Fees to the correct line of the cost report				
Baker Tilly 100	Management Fees (Matera)	N.01a	326,951.00	
80-279-00	Admin Expense>Management Fee			326,951.00
<b>Total</b>			<b>326,951.00</b>	<b>326,951.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>488,498.00</b>	<b>488,498.00</b>
<b>Total All Journal Entries</b>			<b>488,498.00</b>	<b>488,498.00</b>



**MYERS AND  
STAUFFER** LC  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2  
Prepared By: Cameron Bogli  
Reviewed By:  
Workpaper Date: 2/14/2025  
Run Date: 2/14/2025

Provider Name: Newington Rehab  
Provider Number:  
Period Ended: 9/30/24

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:**