State of Connecticut

Annual Report of Long-Term Care Facility

Cost Year 2024

Name of Facility (as licensed) Elim Park Baptist Home, Inc.		
Address (No. & Street, City, State, Zip Code) 140 Cook Hill Road, Cheshire, CT 06410		
Type of Facility ☑ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	☑ (Specify)	☑ Residential Care Home
Report for Year Beginning 10/1/2023	Report for Year Ending 9/30/2024	

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

Medicaid Provider Numbers:	CCNH / RHNS	(Specify)	Residential Care Home
	6668		

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-1 Rev.9/2002

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	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 IMPRISIONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Elim Park Baptist Home, Inc. [facility name], for the cost report period beginning October 1, 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) John Sweeney			Printed Name (Owner)	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

Table of Contents

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-1A Rev. 3/2023

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Elim Park Baptist Home, Inc.	Period Covered:		From 10/1/2023	To 9/30/2024
Address of Facility 140 Cook Hill Road, Cheshire, CT 06410				
Report Prepared By Baker Tilly Advisory Group, LP	Phone Number 212-697-6900		Date 2/12/2025	

Item		Total	CCNH / RHNS	(Specify)	Residential Care Home
1. Dietary wages paid	$				
2. Laundry wages paid	$				
3. Housekeeping wages paid	$				
4. Nursing wages paid	$				
5. All other wages paid	$				
6. ***Total Wages Paid***	$				
7. Total salaries paid	$				
8. ***Total Wages and Salaries Paid*** (As per page 10 of Report)	$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-2 Rev. 3/2023

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility	Report for Year Ended	Page	of
203-272-3547	9/30/2024	2	37

Name of Facility (as shown on license)	Address (*No. & Street, City, State, Zip*)
Elim Park Baptist Home, Inc.	140 Cook Hill Road, Cheshire, CT 06410

License Numbers:	CCNH / RHNS	(Specify)	Residential Care Home	Medicare Provider No.
	666c		1500H	07-5265

Type of Facility (Check appropriate box(es))

☑ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined ☑ (Specify) ☑ Residential Care Home

Type of Ownership (Check appropriate box)

○ Proprietorship ○ LLC ○ Partnership ○ Profit Corp. ◉ Non-Profit Corp. ○ Government ○ 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? ○ Yes ◉ No If "Yes," explain fully.

Administrator

Name of Administrator	Nursing Home Administrator's License No.:
John Sweeney	1459

Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name	License No.:

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-3 Rev. 10/2005

General Information and Questionnaire
Partners/Members

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	3	37

Legal Name of Partnership/LLC	Business Address	State(s) and/or Town(s) in Which Registered
N/A		

Name of Partners/Members	Business Address	Title	% Owned
N/A			

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-3A Rev. 10/2005

General Information and Questionnaire
Corporate Owners

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	3A	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
Elim Park Baptist Home, Inc.	140 Cook Hill Road, Cheshire, CT 06410	CT

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
See Attached			
Names of Stockholders Owning at Least 10% of Shares			

BOARD OF DIRECTORS

Last Name	First Name	OFFICERS	Home Address
Brennan	Terrence		
Detzler	Wayne		
Ecker	Roberto	CHAIR	
Hoffman	Vicki	VICE CHAIR	
Nelson	Chris	IMMED PAST CHAIR	
Perry	Joanne	TREASURER	
Ponzani	Timothy	SECRETARY	
Wetjen	Keith		
Wilson	Markes		
Wijas	Mike		

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	4	37

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? ⊙ Yes ○ No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? ⊙ Yes ○ No

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Various Intercompany Loan	Various	○	⊙		Intercompany Loans / Transfers	Page 34 / Line B3		
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					

* Use additional sheets if necessary.

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-5 Rev. 9/2002

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	5	37

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

Note: General & Administrative expenses are allocated based on patient days, which is consistent with prior years that have been audited by DSS.

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

N/A

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

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

The Elim Park Baptist Home, Inc.						
ALLOCATION SCHEDULE						
9/30/2024						
		INPUT		TOTAL ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Nursing		
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RCH	TOTAL
30|I1A.16	Medicaid RB - SNF	(5,914,470)	Nursing home	(5,914,470)	-	(5,914,470)
30|I1A.18	Medicaid RB - RCH	(1,671,895)	RCH	-	(1,671,895)	(1,671,895)
30|I1B.16	Medicaid RB Contractual Allow - SNF	2,564,286	Nursing home	2,564,286	-	2,564,286
30|I1B.18	Medicaid RB Contractual Allow - RCH	210,193	RCH	-	210,193	210,193
30|I3A.16	Medicare RB - SNF	(1,954,365)	Nursing home	(1,954,365)	-	(1,954,365)
30|I3B.16	Medicare RB Contractual Allow - SNF	(294,471)	Nursing home	(294,471)	-	(294,471)
30|I4A.16	Private RB - SNF	(8,912,781)	Nursing home	(8,912,781)	-	(8,912,781)
30|I4A.18	Private RB - RCH	(89,555)	RCH	-	(89,555)	(89,555)
30|I4B.16	Private RB Contractual Allow - SNF	1,970,230	Nursing home	1,970,230	-	1,970,230
30|I4B.18	Private RB Contractual Allow - RCH	-	RCH	-	-	-
30|II1A.2	Prescription Drugs Medicare - Patient Days (SNF/ICF Only)	(146,328)	Patient Days - SNF/ICF	(146,328)	-	(146,328)
30|II1B.2	Prescription Drugs Medicare - CA - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-
30|II1C.16	Prescription drugs - Non Medicare - SNF	(240,469)	Nursing home	(240,469)	-	(240,469)
30|II1C.18	Prescription drugs - Non Medicare - RCH	-	RCH	-	-	-
30|II1D.16	Prescription drugs -Non Medicare - CA - SNF	-	Nursing home	-	-	-
30|II2A.2	Medical Supplies - Medicare- Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-
30|II2B.2	Medical Supplies - Medicare CA- Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-
30|II2C.2	Medical Supplies - Non Medicare- Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-
30|II2D.2	Medical Supplies - Non Medicare - CA- Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-
30|II3A.8	PT Medicare - PT Treatments	(436,832)	PT Treatments	(436,832)	-	(436,832)
30|II3B.8	PT Medicare - CA - PT Treatments	-	PT Treatments	-	-	-
30|II3C.8	PT Non Medicare - PT Treatments	(503,459)	PT Treatments	(503,459)	-	(503,459)
30|II3D.8	PT Non Medicare - CA - PT Treatments	-	PT Treatments	-	-	-
30|II4A.10	ST Medicare - ST Treatments	(103,583)	ST Treatments	(103,583)	-	(103,583)
30|II4B.10	ST Medicare - CA - ST Treatments	-	ST Treatments	-	-	-
30|II4C.10	ST Non Medicare - ST Treatments	(93,085)	ST Treatments	(93,085)	-	(93,085)
30|II4D.10	ST Non Medicare - CA - ST Treatments	-	ST Treatments	-	-	-
30|II5A.9	OT Medicare - OT Treatments	(383,947)	OT Treatments	(383,947)	-	(383,947)
30|II5B.9	OT Medicare - CA - OT Treatments	-	OT Treatments	-	-	-
30|II5C.16	OT Non Medicare - SNF	(437,918)	Nursing home	(437,918)	-	(437,918)
30|II5C.18	OT Non Medicare - RCH	-	RCH	-	-	-
30|II5D.9	OT Non Medicare - CA - OT Treatments	-	OT Treatments	-	-	-
30|II6A.2	Other Medicare - Patient Days (SNF/ICF Only)	784,437	Patient Days - SNF/ICF	784,437	-	784,437
30|II6B.16	Other Non Medicare - SNF	(66,063)	Nursing home	(66,063)	-	(66,063)
30|II6B.18	Other Non Medicare - RCH	-	RCH	-	-	-
30|IV1.4	Meals	-	Meals	-	-	-
30|IV2.1	Room Rental - Patient Days	-	Patient Days	-	-	-
30|IV3.1	Telephone - Patient Days	-	Patient Days	-	-	-
30|IV4.1	Rental of TV & Cable Services - Patient Days	-	Patient Days	-	-	-
30|IV5.1	Interest income -Patient Days	(113,428)	Patient Days	(84,929)	(28,499)	(113,428)
30|IV6.1	Private Duty Nurses -Patient Days	-	Patient Days	-	-	-
30|IV7.1	Barber, coffee, etc.. - Patient Days	-	Patient Days	-	-	-
30|IV8.1	Other - Patient Days	(315,189)	Patient Days	(235,997)	(79,192)	(315,189)

The Elim Park Baptist Home, Inc.						
ALLOCATION SCHEDULE						
9/30/2024						
		INPUT		TOTAL ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Nursing		
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RCH	TOTAL
	Total Revenue	(16,148,692)		(14,489,744)	(1,658,948)	(16,148,692)

The Elim Park Baptist Home, Inc.						
ALLOCATION SCHEDULE						
9/30/2024						
		INPUT		TOTAL ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Nursing		
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RCH	TOTAL
10-A|1.1	Owner - Patient Days	225,615	Patient Days	168,929	56,686	225,615
10-A|2.1	Administrator Salary - Patient Days	174,663	Patient Days	130,779	43,884	174,663
10-A|3.1	Assistant Administrator - Patient Days	-	Patient Days	-	-	-
10-A|4.1	Other Admin - Patient Days	608,812	Patient Days	455,847	152,965	608,812
10-A|4.2	Other Admin - Patient Days (SNF/ICF Only)	7,679	Patient Days - SNF/ICF	7,679	-	7,679
10-A|4.18	Other Admin - RCH Only	-	RCH	-	-	-
10-A|5A.4	Head Dietitian	-	Meals	-	-	-
10-A|5B.4	Food Service Supervisor	-	Meals	-	-	-
10-A|5C.4	Dietary Workers - Meals	496,969	Meals	372,105	124,864	496,969
10-A|6A.3	Head Housekeeper	23,500	SQFT	16,344	7,156	23,500
10-A|6B.3	Other Housekeeping Workers	245,472	SQFT	170,721	74,751	245,472
10-A|7A.3	Engineer or Chief of Maintenance	41,879	SQFT	29,126	12,753	41,879
10-A|7B.3	Other Maintenance Workers	101,411	SQFT	70,529	30,882	101,411
10-A|8A.5	Laundry Supervisor	4,315	Pounds of Laundry	2,813	1,502	4,315
10-A|8B.5	Other Laundry Workers	46,814	Pounds of Laundry	30,522	16,292	46,814
10-A|9.1	Barber and Beautician Services	-	Patient Days	-	-	-
10-A|10.6	Protective Services	-	Beds / Units	-	-	-
10-A|11A.1	Head Accountant	69,970	Patient Days	52,390	17,580	69,970
10-A|11B.1	Other Accountants	249,501	Patient Days	186,813	62,688	249,501
10-A|12A.2	Director of Nurses/Assistant Director - SNF/ICF Only	-	Patient Days - SNF/ICF	-	-	-
10-A|12A.14	Director of Nurses/Assistant Director - Nurse Hours (SNF/ICF Only)	-	Nurse Hours - SNF/ICF	-	-	-
10-A|12A.16	Director of Nurses/Assistant Director - SNF Only	160,485	Nursing Home	160,485	-	160,485
10-A|12B1.11	RNs - Direct Care - RN Hours	944,978	RN Hours	944,978	-	944,978
10-A|12B1.16	RNs - Direct Care - SNF Only	-	Nursing Home	-	-	-
10-A|12B1.18	RNs - Direct Care - RCH Only	8,032	RCH	-	8,032	8,032
10-A|12B2.11	RNs - Administrative - RN Hours	-	RN Hours	-	-	-
10-A|12B2.14	RNs - Administrative - Nurse Hours (SNF/ICF Only)	259,672	Nurse Hours - SNF/ICF	231,801	27,871	259,672
10-A|12B2.16	RNs - Administrative - SNF Only	322,435	Nursing Home	322,435	-	322,435
10-A|12C1.16	LPNs - Direct Care - SNF Only	1,025,402	Nursing Home	1,025,402	-	1,025,402
10-A|12C1.18	LPNs - Direct Care - RCH Only	50,538	RCH	-	50,538	50,538
10-A|12C2.12	LPNs - Administrative - LPN Hours	-	LPN Hours	-	-	-
10-A|12D.16	Aides and Attendants - SNF Only	2,117,036	Nursing Home	2,117,036	-	2,117,036
10-A|12D.18	Aides and Attendants - RCH Only	341,715	RCH	-	341,715	341,715
10-A|12E.8	Physical Therapists	463,272	PT Treatments	463,272	-	463,272
10-A|12F.10	Speech Therapists	106,656	ST Treatments	106,656	-	106,656
10-A|12G.9	Occupational Therapists	325,024	OT Treatments	325,024	-	325,024
10-A|12H.1	Recreation Workers	156,699	Patient Days	117,328	39,371	156,699
10-A|12M.1	Social Workers/Case Management	135,853	Patient Days	101,720	34,133	135,853
10-A|12N.1	Marketing	-	Patient Days	-	-	-
10-A|12O.1	Other	48,123	Patient Days	36,032	12,091	48,123
	Total Expense Page 10	8,762,520		7,646,766	1,115,754	8,762,520
				87%	13%	
13-B|1.4	Dietitian	-	Meals	-	-	-
13-B|2.2	Dentist	9,405	Patient Days - SNF/ICF	9,405	-	9,405
13-B|2.18	Dentist - RCH	-	RCH	-	-	-

The Elim Park Baptist Home, Inc.						
ALLOCATION SCHEDULE						
9/30/2024						
		INPUT		TOTAL ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Nursing		
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RCH	TOTAL
13-B|3.16	Pharmacist - SNF	4,671	Nursing Home	4,671	-	4,671
13-B|3.18	Pharmacist - RCH	-	RCH	-	-	-
13-B|4.2	Podiatrist	-	Patient Days - SNF/ICF	-	-	-
13-B|5A.8	PT - Resident Care	-	PT Treatments	-	-	-
13-B|5B.8	PT - Other	-	PT Treatments	-	-	-
13-B|6.1	Social Worker	-	Patient Days	-	-	-
13-B|7.1	Recreation Worker	-	Patient Days	-	-	-
13-B|8A.16	Medical Director - SNF Only	37,500	Nursing Home	37,500	-	37,500
13-B|8B.1	Utilization Review - Patient Days	-	Patient Days	-	-	-
13-B|8C.2	Resident Care	-	Patient Days - SNF/ICF	-	-	-
13-B|8D1.2	Infection Control Committee	-	Patient Days - SNF/ICF	-	-	-
13-B|8D2.2	Pharmaceutical Committee	-	Patient Days - SNF/ICF	-	-	-
13-B|8D3.2	Staff Development Committee	-	Patient Days - SNF/ICF	-	-	-
13-B|8E.1	Other	-	Patient Days	-	-	-
13-B|9A.10	ST - Resident Care	-	ST Treatments	-	-	-
13-B|9B.10	ST - Other	-	ST Treatments	-	-	-
13-B|10A.9	OT - Resident Care	-	OT Treatments	-	-	-
13-B|10B.9	OT - Other	-	OT Treatments	-	-	-
13-B|11A1.16	RN's - Direct Care - SNF	371,382	Nursing Home	371,382	-	371,382
13-B|11A1.18	RN's - Direct Care - RCH	-	RCH	-	-	-
13-B|11B1.12	LPN's - LPN Hours	-	LPN Hours	-	-	-
13-B|11B1.16	LPN's - SNF	46,046	Nursing Home	46,046	-	46,046
13-B|11B1.18	LPN's -RCH	-	RCH	-	-	-
13-B|11C.13	Aides - CNAs Hours	-	CNAs Hours	-	-	-
13-B|11C.16	Aides - SNF	9,901	Nursing Home	9,901	-	9,901
13-B|11C.18	Aides - RCH	-	RCH	-	-	-
13-B|11D.13	Other	-	CNAs Hours	-	-	-
13-B|12.1	Other - Patient Days	2,075	Patient Days	1,554	521	2,075
13-B|12.2	Other - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-
13-B|12.16	Other - SNF	211,224	Nursing Home	211,224	-	211,224
	Total Expense Page 13	692,204		691,683	521	692,204
15|1A1.15	Workmen's Compensation - Salary%	187,920	Payroll	163,992	23,928	187,920
15|1A2.15	Disability Insurance - Salary %	16,647	Payroll	14,527	2,120	16,647
15|1A3.15	Unemployment Insurance - Salary %	44,011	Payroll	38,407	5,604	44,011
15|1A4.15	Social Security (FICA) - Salary %	645,351	Payroll	563,177	82,174	645,351
15|1A5.15	Health Insurance - Salary %	1,153,375	Payroll	1,006,513	146,862	1,153,375
15|1A6.15	Life Insurance - Salary %	9,491	Payroll	8,282	1,209	9,491
15|1A7.15	Pensions - Salary %	336,786	Payroll	293,902	42,884	336,786
15|1A8.15	Uniform Allowance - Salary %	9,243	Payroll	8,066	1,177	9,243
15|1A9.15	Other - Salary %	3,251	Payroll	2,837	414	3,251
15|1B.15	Personal Retirement Plans, Pensions - Salary %	-	Payroll	-	-	-
15|1C.1	Bad Debts	66,442	Patient Days	49,748	16,694	66,442
15|1D.1	Accounting and Auditing	56,360	Patient Days	42,199	14,161	56,360
15|1E.1	Legal	21,804	Patient Days	16,326	5,478	21,804

The Elim Park Baptist Home, Inc.						
ALLOCATION SCHEDULE						
9/30/2024						
		INPUT		TOTAL ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Nursing		
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RCH	TOTAL
15|1F.20	Life Insurance of Owners/Oper.	-	A&G Revenue Allocation	-	-	-
15|1G.1	Office Supplies	17,166	Patient Days	12,853	4,313	17,166
15|1H1.1	Telephone and Telegraph	25,436	Patient Days	19,045	6,391	25,436
15|1H2.1	Telephone and Telegraph - Cellular Phones and Beepers	6,612	Patient Days	4,951	1,661	6,612
15|1I.1	Appraisal	-	Patient Days	-	-	-
15|1J.1	Corporation Business Taxes	-	Patient Days	-	-	-
15|1K1.1	Other Taxes - Income	-	Patient Days	-	-	-
15|1K2.20	Other	-	A&G Revenue Allocation	-	-	-
15|1K3.20	Resident User Fee	-	A&G Revenue Allocation	-	-	-
	Total Expense Page 15	2,599,895		2,244,825	355,070	2,599,895
16|1.1	Resident Travel and Entertainment	1,122	Patient Days	840	282	1,122
16|2.1	Holiday Parties for Staff	19,807	Patient Days	14,830	4,977	19,807
16|3.1	Gifts to Staff and Residents	2,597	Patient Days	1,944	653	2,597
16|4.1	Employee Travel	3,420	Patient Days	2,561	859	3,420
16|5.1	Education Expense	10,630	Patient Days	7,959	2,671	10,630
16|6.1	Automobile Expense	17	Patient Days	13	4	17
16|7.1	Other	-	Patient Days	-	-	-
16|M1.1	Advertising Help Wanted	26,827	Patient Days	20,087	6,740	26,827
16|M2.1	Advertising Telephone Directory	-	Patient Days	-	-	-
16|M3.1	Advertising Other	6,064	Patient Days	4,540	1,524	6,064
16|M4.1	Fund Raising	-	Patient Days	-	-	-
16|M5.1	Medical Records	-	Patient Days	-	-	-
16|M6.1	Barber and Beauty Supplies	-	Patient Days	-	-	-
16|M7.1	Postage	4,353	Patient Days	3,259	1,094	4,353
16|M8.1	Dues and Membership Fees to Professional Associations	14,135	Patient Days	10,584	3,551	14,135
16|M8A.1	Dues to Chamber of Commerce	832	Patient Days	623	209	832
16|M9.1	Subscriptions	645	Patient Days	483	162	645
16|M10.1	Contributions	-	Patient Days	-	-	-
16|M11.1	Services Provided by Contract	306,798	Patient Days	229,714	77,084	306,798
16|M12.1	Administrative Management Services	-	Patient Days	-	-	-
16|M13.1	Other - Patient Days	185,436	Patient Days	138,845	46,591	185,436
16|M13.16	Other - SNF	-	Nursing Home	-	-	-
16|M13.18	Other - RCH	286	RCH	-	286	286
	Total Expense Page 16	582,969		436,282	146,687	582,969
18|2A1.4	Raw Food - Meals	435,187	Meals	325,845	109,342	435,187
18|2A2.4	Non-Food Supplies - Meals	47,441	Meals	35,521	11,920	47,441
18|2A3.4	Other - Meals	8,680	Meals	6,499	2,181	8,680
18|2B.4	Purchased Services - Meals	286,290	Meals	214,359	71,931	286,290
18|2C.4	Other Dietary - Meals	9,763	Meals	7,310	2,453	9,763
	Total Expense Page 18	787,361		589,534	197,827	787,361
19|3A1.5	Bed Linens, etc...washed, ironed.. - Pounds of Laundry	1,019	Pounds of Laundry	664	355	1,019
19|3A2.5	Employee Items - Pounds of Laundry	-	Pounds of Laundry	-	-	-

The Elim Park Baptist Home, Inc.						
ALLOCATION SCHEDULE						
9/30/2024						
		INPUT		TOTAL ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Nursing		
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RCH	TOTAL
19|3A3.5	Personal clothing - residents washed - Pounds of Laundry	-	Pounds of Laundry	-	-	-
19|3A4.5	Repair and/or purchased linens - Pounds of Laundry	-	Pounds of Laundry	-	-	-
19|3B.5	Purchased Services - Pounds of Laundry	103,186	Pounds of Laundry	67,276	35,910	103,186
19|3C.5	Other - Pounds of Laundry Prosessed	23,484	Pounds of Laundry	15,311	8,173	23,484
	Total Expense Page 19	127,689		83,251	44,438	127,689
20|4A1.3	In-House Care Supplies - Sqft	47,648	SQFT	33,138	14,510	47,648
20|4B.3	Purchased Services - Sqft	-	SQFT	-	-	-
20|4C.3	Other - Sqft	5,802	SQFT	4,035	1,767	5,802
20|5A1.2	Own Pharmacy - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-
20|5A2.2	Purchased from - Patient Days (SNF/ICF Only)	415,644	Patient Days - SNF/ICF	415,644	-	415,644
20|5B.2	Medicine Cabinet Drugs - Patient Days (SNF/ICF Only)	30,477	Patient Days - SNF/ICF	30,477	-	30,477
20|5C.2	Medical and Therapeutic Supplies - Patient Days (SNF/ICF Only)	4,462	Patient Days - SNF/ICF	4,462	-	4,462
20|5D.2	Ambulance/Limousine - Patient Days (SNF/ICF Only)	6,346	Patient Days - SNF/ICF	6,346	-	6,346
20|5E1.2	Oxygen - Emergency Use - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-
20|5E2.2	Oxygen - Other - Patient Days (SNF/ICF Only)	32,902	Patient Days - SNF/ICF	32,902	-	32,902
20|5F.2	X-Rays and related radiological - Patient Days (SNF/ICF Only)	23,215	Patient Days - SNF/ICF	23,215	-	23,215
20|5G.2	Dental - Patient Days (SNF/ICF Only)	-	Patient Days - SNF/ICF	-	-	-
20|5H.2	Laboratory - Patient Days (SNF/ICF Only)	71,082	Patient Days - SNF/ICF	71,082	-	71,082
20|5I.1	Recreation - Patient Days	21,205	Patient Days	15,877	5,328	21,205
20|5J.1	Direct Management Services - Patient Days	-	Patient Days	-	-	-
20|5k.1	Indirect Management Services - Patient Days	-	Patient Days	-	-	-
20|5L.1	Cable TV - Patient Days	32,582	Patient Days	24,396	8,186	32,582
20|5M.1	Other- Patient Days	41,535	Patient Days	31,099	10,436	41,535
20|5M.2	Other- Patient Days (SNF/ICF Only)	30,953	Patient Days - SNF/ICF	30,953	-	30,953
20|5M.8	Other- PT Treatments	-	PT Treatments	-	-	-
20|5M.16	Other- SNF	257,322	Nursing Home	257,322	-	257,322
20|5M.18	Other- RCH	7,943	RCH	-	7,943	7,943
20|5N.8	Physical Therapy	-	PT Treatments	-	-	-
20|5O.10	Speech Therapy	-	ST Treatments	-	-	-
	Total Expense Page 20	1,029,118		980,948	48,170	1,029,118
22|06A.3	Repairs and Maintenance - Sqft	245,976	SQFT	171,072	74,904	245,976
22|06A.6	Repairs and Maintenance - Beds / Units	-	Beds / Units	-	-	-
22|06A.18	Repairs and Maintenance - RCH	-	RCH	-	-	-
22|06B.3	Heat - Square Footage	-	SQFT	-	-	-
22|06B.16	Heat - SNF	14,676	Nursing Home	14,676	-	14,676
22|06B.18	Heat - RCH	34,811	RCH	-	34,811	34,811
22|06C.3	Light & Power - Square Footage	-	SQFT	-	-	-
22|06C.16	Light & Power - SNF	75,870	Nursing Home	75,870	-	75,870
22|06C.18	Light & Power - RCH	96,114	RCH	-	96,114	96,114
22|06D.16	Water -SNF	36,355	Nursing Home	36,355	-	36,355
22|06D.18	Water - RCH	28,811	RCH	-	28,811	28,811
22|06E.1	Equipment Lease - Patient Days	35,316	Patient Days	26,443	8,873	35,316
22|06E.2	Equipment Lease - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-

The Elim Park Baptist Home, Inc.						
ALLOCATION SCHEDULE						
9/30/2024						
		INPUT		TOTAL ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Nursing		
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RCH	TOTAL
22|06E.4	Equipment Lease - Meals	-	Meals	-	-	-
22|06E.6	Equipment Lease - Beds / Units	-	Beds / Units	-	-	-
22|06F.1	Other - Patient Days	-	Patient Days	-	-	-
22|06F.3	Other - Square Feet	7,715	SQFT	5,366	2,349	7,715
22|06F.18	Other - RCH	-	RCH	-	-	-
22|7A.2	Land Improvements - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-
22|7A.3	Land Improvements - Sqft	19,896	SQFT	13,837	6,059	19,896
22|7B.3	Building & Building Improvements - Sqft	232,098	SQFT	161,420	70,678	232,098
22|07C.3	Non-movable Equipment - Sqft	112,845	SQFT	78,482	34,363	112,845
22|07D.3	Movable Equipment - Sqft	176,764	SQFT	122,936	53,828	176,764
22|08A.3	Organization Expense - Sqft	-	SQFT	-	-	-
22|08B.1	Mortgage Expense - Patient Days	-	Patient Days	-	-	-
22|08C.2	Leasehold Improvements - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-
22|08D.21	Other - Bond Interest Allocation	-	Bond Interest	-	-	-
22|09.2	Rental Payments - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-
22|10A.2	Real estate taxes paid by owner - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-
22|10B.2	Real estate taxes paid by lessor - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-
22|10C.2	Personal property taxes - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-
	Total Expense Page 22	1,117,247		706,457	410,790	1,117,247
26|12A1.1	First Mortgage - Patient Days	93,986	Patient Days	70,372	23,614	93,986
26|12A2.2	Second Mortgage - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-
26|12A3.2	Third Mortgage - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-
26|12A4.2	Fourth Mortage - Patient Days (SNF / ICF Only)	-	Patient Days - SNF/ICF	-	-	-
26|12B5.21	CHEFA Interest Expense - Bond Interest Allocation	-	Bond Interest	-	-	-
	Total Expense Page 26	93,986		70,372	23,614	93,986
27|12C1.1	Automotive Equipment	-	Patient Days	-	-	-
27|12C2.1	Other	-	Patient Days	-	-	-
27|12D.1	Other Interest Expense	-	Patient Days	-	-	-
27|14A.3	Insurance on Property - Sqft	116,438	SQFT	80,980	35,458	116,438
27|14B.6	Transportation Services - Beds / Units	8,792	Beds / Units	5,995	2,797	8,792
27|14C1.6	Umbrella - Beds / Units	-	Beds / Units	-	-	-
27|14C2.6	Fire and Extended Coverage - Beds / Units	-	Beds / Units	-	-	-
27|14C3.6	Other - Beds / Units	29,640	Beds / Units	20,209	9,431	29,640
	Total Expense Page 27	154,870		107,184	47,686	154,870
		15,947,859		**13,557,302**	**2,390,557**	**15,947,859**

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-6 Rev. 3/2023

General Information and Questionnaire
Other Lines of Business

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	6	37

Square footage of entire facility.	43,462

Outpatient Therapy

Does the Facility provide outpatient therapy services?	Yes

If yes, please complete the following:

2,580	Square footage of therapy space.

Meals on Wheels

Does the facility provide Meals on Wheels?	No

If yes, please complete the following:

	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?	
	If yes, please state where costs are reported.	
No	Are drivers for the program included in the facility's payroll?	
	If yes, please complete the following:	
		Amount Reported
		Annual Report page and line
	Please state the salary amounts of specific cooks and/or dietary aides	
	Please state where the cooks and/or dietary aides are reported in the Annual Report	

Apartments, Independent Living, Assisted Living

Does the facility have apartments, independent living, and/or assisted living?	Yes

If yes, please complete the following:

0	Square footage of apartments
0	Square footage of independent living
0	Square footage of assisted living
	Please identify the services provided:

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-7 Rev. 3/2023

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Hor	666c	9/30/2024	7	37

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:

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-8 Rev. 3/2023

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	8	37

	Total All Levels	Total CCNH / RHNS Level	Total	Total Residential Care Home	Period 10/1 Thru 6/30 Total	Period 10/1 Thru 6/30 CCNH / RHNS	Period 10/1 Thru 6/30 (Specify)	Period 10/1 Thru 6/30 Residential Care Home	Period 7/1 Thru 9/30 Total	Period 7/1 Thru 9/30 CCNH / RHNS	Period 7/1 Thru 9/30 (Specify)	Period 7/1 Thru 9/30 Residential Care Home
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	132	90		42	132	90		42				
B. On last day of THIS report period	132	90		42					132	90		42
2. Number of Residents												
A. As of midnight of PREVIOUS report period	106	76		30	106	76		30				
B. As of midnight of THIS report period	110	84		26					110	84		26
3. Total Number of Days Care Provided During Period												
A. Medicare	3,357	3,357			2,455	2,455			902	902		
B. Medicaid (Conn.)	11,426	11,426			8,370	8,370			3,056	3,056		
C. Medicaid (other states)												
D. Private Pay	9,447	8,967		480	6,967	6,664		303	2,480	2,303		177
E. State SSI for RCH	9,206			9,206	6,998			6,998	2,208			2,208
F. Other (Specify) Managed Care / Inpatient Hosp	5,115	5,115			3,775	3,775			1,340	1,340		
G. Total Care Days During Period (3A thru F)	38,551	28,865		9,686	28,565	21,264		7,301	9,986	7,601		2,385
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. ***Total Resident Days*** **(3G + 4A + 4B)**	38,551	28,865		9,686	28,565	21,264		7,301	9,986	7,601		2,385

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-9 Rev. 3/2023

Schedule of Resident Statistics (Cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	9	37

4. Were there any changes in the certified bed capacity during the report year? ○ Yes ⊙ No
If "YES", provide the following information:

Date of Change	Place of Change: CCNH / RHNS (1)	Place of Change: (Specify) (2)	Place of Change: Residential Care Home (3)	Change in Beds: Lost (1)	Lost (2)	Lost (3)	Gained (1)	Gained (2)	Gained (3)	Capacity After Change: CCNH / RHNS	Capacity After Change: (Specify)	Capacity After Change: Residential Care Home	Reason for Change
N/A													

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH / RHNS	(Specify)	Residential Care Home
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare: CCNH / RHNS	Medicaid: CCNH / RHNS	Medicaid: (Specify)	Self-Pay: CCNH / RHNS	Self-Pay: (Specify)	Self-Pay: Residential Care Home	Other State Assisted: R.C.H.	Other State Assisted: ICF-MR
No. of Residents	12	35		37		2	24	
Per Diem Rate								
a. One bed rm.	Various	326.19		605.00		195.00	164.16	
b. Two bed rms.	Various	326.19		575.00		170.00	164.16	
c. Three or more bed rms.								

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	Residential Care Home
7. Total Number of Physical Therapy Treatments					
A. Medicare - Part B	5,057	2,393		2,664	
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	20,257	18,186		2,071	
D. ***Total Physical Therapy Treatments***	25,314	20,579		4,735	
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	556	412		144	
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	1,698	1,662		36	
D. ***Total Speech Therapy Treatments***	2,254	2,074		180	
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	3,734	3,472		262	
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	18,125	17,951		174	
D. ***Total Occupational Therapy Treatments***	21,859	21,423		436	

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	10	37

Are time records maintained by all individuals receiving compensation? ⊙ Yes ○ No

	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Residential Care Home	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	168,929		1,557				56,686		523
2. Administrator(s) (Complete also Sec. III of Schedule A1)	130,779		1,557				43,884		523
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	463,526		13,042				152,965		4,676
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	372,105		18,366				124,864		6,163
6. Housekeeping Service									
a. Head Housekeeper	16,344		484				7,156		212
b. Other Housekeeping Workers	170,721		9,383				74,751		4,109
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	29,126		479				12,753		210
b. Other Maintenance Workers	70,529		2,467				30,882		1,080
8. Laundry Service									
a. Supervisor	2,813		58				1,502		31
b. Other Laundry Workers	30,522		1,547				16,292		826
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant	52,390		770				17,580		258
b. Other Accountants	186,813		3,538				62,688		1,187
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	160,485		1,964						
b. RN									
1. Direct Care	944,978		16,716				8,032	(3,472)	174
2. Administrative**	554,236		9,384				27,871		401
c. LPN									
1. Direct Care	1,025,402		23,845				50,538	(18,620)	1,218
2. Administrative**									
d. Aides and Attendants	2,117,036		81,619				341,715		13,040
e. Physical Therapists	463,272		9,416						
f. Speech Therapists	106,656		1,786						
g. Occupational Therapists	325,024	(325,024)	7,974						
h. Recreation Workers	117,328		4,963				39,371		1,666
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	101,720		2,364				34,133		793
n. Marketing									
o. Other (Specify)									
See Attached Schedule	36,032		740				12,091		248
A-13. Total Salary Expenditures	7,646,766	(325,024)	214,019				1,115,754	(22,092)	37,338

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

Schedule of Other Salaries and Wages (Page 10)

	CCNH / RHNS			(Specify)			Residential Care Home		
Position	**$**	**Adjustment**	**Hours**	**$**	**Adjustment**	**Hours**	**$**	**Adjustment**	**Hours**
	-						-		
Wages - Christian Ministries	$ 36,032		740				$ 12,091		248
Total	$ 36,032	$ -	740	$ -	$ -	-	$ 12,091	$ -	248

Schedule of Other Fees (Page 13)

	CCNH / RHNS			(Specify)			Residential Care Home		
Service	**$**	**Adjustment**	**Hours**	**$**	**Adjustment**	**Hours**	**$**	**Adjustment**	**Hours**
	-						-		
Purchased Service Management Therapy (See Detail Attached)	$ 211,224	$ (93,413)	2,315						
Christian Ministries - Music Program	1,554		13				$ 521		4
Total	$ 212,778	$ (93,413)	2,328	$ -	$ -	-	$ 521	$ -	4

Medicaid Provider #6668 & 1500H
FYE 9/30/2024

Attachment To Page 10a re Schedule Of Other Fees (Page 13)
October 1, 2023 Through September 30, 2024

	TOTAL PURCH. SERVICES-THERAPY COST	TOTAL PURCH. SERVICES-THERAPY HOURS	ALLOCATION FACTOR	ALLOCATED PURCH. SERVICES-THERAPY COST	ALLOCATED PURCH. SERVICES-THERAPY HOURS
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Physical Therapy	$211,224	2,315	x 25,314 / 49,427 =	$108,178	1,186
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Occupational Therapy	$211,224	2,315	x 21,859 / 49,427 =	$93,413	1,024
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Speech Therapy	$211,224	2,315	x 2,254 / 49,427 =	$9,632	106
TOTAL				**$211,224**	2,315

NOTE: Allocation factors above are based on percentage of respective Physical Therapy units, Occupational Therapy units, or Speech Therapy units .. to Total Therapy Units.

	MGMT FEE-COST	MGMT FEE-HOURS	THERAPY DIRECTOR AND THERAPISTS WAGES (& BENEFITS)	THERAPY DIRECTOR HOURS	TOTAL COST	TOTAL HOURS
HEALTHPRO MANAGEMENT SERVICEs - OCT 2023	$4,000.00	10.17	$10,360.20	248.00	$14,360.20	258.17
HEALTHPRO MANAGEMENT SERVICES - NOV 2023	$4,000.00	10.17	$13,178.80	198.19	$17,178.80	208.36
HEALTHPRO MANAGEMENT SERVICES - NOV 2023	$0.00	0.00	$360.00	9.00	$360.00	9.00
HARTFORD HEALTHCARE REHABILITATION NETWORK, LLC - NOV 2023	$4,166.67		$0.00	0.00	$4,166.67	0.00
HARTFORD HEALTHCARE REHABILITATION NETWORK, LLC - DEC 2023	$4,166.67		$16,451.91	232.00	$20,618.58	232.00
HARTFORD HEALTHCARE REHABILITATION NETWORK, LLC - JAN 2024	$4,166.67		$11,629.80	168.00	$15,796.47	168.00
HARTFORD HEALTHCARE REHABILITATION NETWORK, LLC - FEB 2024	$4,166.67		$11,346.15	160.00	$15,512.82	160.00
HARTFORD HEALTHCARE REHABILITATION NETWORK, LLC - MAR 2024	$4,166.67		$12,010.30	172.50	$16,176.97	172.50
HARTFORD HEALTHCARE REHABILITATION NETWORK, LLC - APR 2024	$4,166.67		$12,586.93	183.23	$16,753.60	183.23
HARTFORD HEALTHCARE REHABILITATION NETWORK, LLC - MAY 2024	$4,166.67		$13,339.93	193.60	$17,506.60	193.60
HARTFORD HEALTHCARE REHABILITATION NETWORK, LLC - JUNE 2024	$4,166.67		$15,538.03	157.07	$19,704.70	157.07
HARTFORD HEALTHCARE REHABILITATION NETWORK, LLC - JULY 2024	$4,166.67		$17,339.60	244.75	$21,506.27	244.75
HARTFORD HEALTHCARE REHABILITATION NETWORK, LLC - AUG 2024	$4,166.67		$11,902.59	168.25	$16,069.26	168.25
HARTFORD HEALTHCARE REHABILITATION NETWORK, LLC - SEPT 2024	$4,166.67		$11,346.15	160.00	$15,512.82	160.00
Adjustment to Reconcile to GL					$0.00	0.00
TOTAL COST & HOURS	**$53,833.37**	**20.33**	**$157,390.39**	**2,294.59**	**$211,223.76**	**2,314.92**
						2,314.92
						check
					$211,223.76	
					$0.00	

The Elim Park Baptist Home, Inc. **Pg 10 /Ab2**
RN / LPN Salary Disallowance
09/30/24

PURPOSE: The purpose of this calculation is to allow RN / LPN salaries to the extent of the aides average wage rate.

	Salary	Hours*	Wage per Hour
RN	8,032	174	46.16
LPN	50,538	1,218	41.49
Aides	341,715	13,040	26.21

Total Salary Expenditures

	Wage per Hour
RN	46.16
LPN	41.49
Aides	26.21
RN Variance	19.96
LPN Variance	15.29

RN Variance	19.96
LPN Variance	15.29
RN Hours	174
LPN Hours	1,218
RN Disallowance	**3,472**
LPN Disallowance	**18,620**

* Per client questionnaire.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	11	37

Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	Residential Care Home							
Section I - Operators/Owners										
Brian Bedard	98,863		33,206	Non Discriminatory except for life ins	CEO and President	1,040	A1	Elim Park Place, 150 Cook Hill Road, Cheshire, CT	1,040	132,069
Michelle Pascetta	70,066		23,480	Non Discriminatory except for life ins	Chief Financial Officer	1,040	A1	Elim Park Place, 150 Cook Hill Road, Cheshire, CT	1,040	93,546
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	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)	Residential Care Home							
Section III - Administrators* **										
John Sweeney	130,779		43,884	Non Discriminatory except for life ins	Administrator - Management of Facility	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-13 Rev. 3/2023

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	13	37

	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Residential Care Home	Adjustment	Hours
*B. **Direct care consultants paid on a fee for service basis in lieu of salary** (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	9,405		82						
3. Pharmacist	4,671		68						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	37,500		268						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care									
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	371,382		5,554						
2. Administrative***									
b. LPN									
1. Direct Care	46,046		755						
2. Administrative***									
c. Aides	9,901		300						
d. Other									
12. Other (Specify)									
See Attached Schedule	212,778	(93,413)	2,328				521		4
B-13 Total Fees Paid in Lieu of Salaries	691,683	(93,413)	9,355				521		4

* 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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-14 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	14	37

Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
HealthDrive Dental Group PO BOX 22010 NEW YORK, NY 10087-2010	Dentist	○	⊙	N/A
Pharmerica, PO Box 644458, Pittsburg, PA 15264-4458	Pharmacist	○	⊙	N/A
Adedayo O Adetola, 41 SABRINA DRIVE BETHANY, CT 06524	Medical Director	○	⊙	N/A
NURSES STAFFING AGENCY LLC, 337 CHESTNUT HILL ROAD, GLASTONBURY, CT	Contract Nursing	○	⊙	N/A
THE NURSE NETWORK, LLC, 653 MAIN STREET, PLANTSVILLE, CT 06479	Contract Nursing	○	⊙	N/A
UNITED METHODIST HOME & SERVICES, 5145 N. GLENWOOD AVENUE, CHICAGO, IL	Contract Nursing	○	⊙	N/A
SHIFTKEY LLC, PO BOX 735913, DALLAS, TX 75373	Contract Nursing	○	⊙	N/A
HEALTHPRO MANAGEMENT SERVICES	Contracted PT, OT & ST	○	⊙	N/A
HARTFORD HEALTHCARE REHABILITATION NETWORK, LLC	Contracted PT, OT & ST	○	⊙	N/A
HEATHER L. JONES	Christian Ministries - Music Program	○	⊙	N/A
SUSANNA BENNETT	Christian Ministries - Music Program	○	⊙	N/A
GAIL E DEBOER	Christian Ministries - Music Program	○	⊙	N/A
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-15 Rev. 3/2023

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024					15	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	$	187,920	163,992				23,928	
2. Disability Insurance	$	16,647	14,527				2,120	
3. Unemployment Insurance	$	42,268	38,407	(1,632)			5,604	(111)
4. Social Security (F.I.C.A.)	$	619,786	563,177	(23,938)			82,174	(1,627)
5. Health Insurance	$	1,107,685	1,006,513	(42,782)			146,862	(2,908)
6. Life Insurance (employees only)								
(not-owners and not-operators)	$	9,115	8,282	(352)			1,209	(24)
7. Pensions (Non-Discriminatory)	$	336,786	293,902				42,884	
(not-owners and not-operators)								
8. Uniform Allowance	$	9,243	8,066				1,177	
9. Other (*Specify*)	$	3,251	2,837				414	
See Attached Schedule								
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	$							
c. Bad Debts*	$		49,748	(49,748)			16,694	(16,694)
d. Accounting and Auditing	$	56,360	42,199				14,161	
e. Legal (*Services should be fully described on Page 15b)*	$	6,404	16,326	(11,531)			5,478	(3,869)
f. Insurance on Lives of Owners and Operators (*Specify*)*	$							
g. Office Supplies	$	17,166	12,853				4,313	
h. Telephone and Cellular Phones								
1. Telephone & Pagers	$	25,436	19,045				6,391	
2. Cellular Phones	$	4,300	4,951	(2,151)			1,661	(161)
i. Appraisal (*Specify purpose and attach copy*)*	$							
j. Corporation Business Taxes (*franchise tax*)	$							
k. Other Taxes (*Not related to property - See Page 22)*								
1. Income*	$							
2. Other (*Specify*)	$							
See Attached Schedule								
3. Resident Day User Fee	$							
Subtotal	$	2,442,367	2,244,825	(132,134)			355,070	(25,394)

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
Employee Physicals	$ 2,388				$ 348	
Other Employee Benefits	449				66	
Total	$ 2,837	$ -	$ -	$ -	$ 414	$ -

Schedule of Other Taxes

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

Non-Allowable Salary Benefits Disallowance	**CCNH**	**RCH**	
Total Non Allowable Salary	325,024	22,092	Page 10
Total Salaries	7,646,766	1,115,754	TB Linked
Percent to Total Salaries	4.25%	1.98%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,616,379	235,849	TB Linked
Benefits Disallowed on Pg 15	**68,704**	**4,670**	Allocated between 15 1a3-6

The Elim Park Baptist Home, Inc. **Pg 15a**
Disallowance Schedule for Cell Phones
September 30, 2024

	SNF	RCH
	Amount	Amount
Total Cell Phone Expense	4,951	1,661
Total Allowable Cost	$ 2,800	$ 1,500
Days in Cost Report (365out of 365 Days)	365	365
Days in Cost Report Year	365	365
Partial Year Allowable %	100%	100%
Revised Allowable Cost	$ 2,800	$ 1,500
Disallowed Cell Phone (Page 15, Line 1h2)	**$ 2,151**	**$ 161**

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-15b Rev. 3/2023

General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	15b	37

The records of this facility for the period covered by this report were maintained on the following basis:

⊙ Accrual ○ Cash ○ Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2	
3	
4	

Services Provided by This Firm (*describe fully*)

1	Audit, Cost Report, Tax Prep, Consulting, Rate Computation report, Auditor Reimbursement Expense	$ 56,360
2		$
3		$
4		$
		Charge for Services Provided $ 56,360

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

⊙ Yes ○ No — Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 GOLDMAN, GRUDER AND WOODS, LLC	203-880-5333
2 MIELE LAW OFFICE, LLC	203-272-0371
3 MURTHA CULLINA LLP	203-772-7700
4 ROBINSON & COLE	860-275-8200
5 SUMMA & RYAN PC	203-755-0390

Address (*No. & Street, City, State, Zip Code*)

1 105 Technology Dr, Trumbull, CT 06611
2 396 S Main St, Cheshire, CT 06410
3 265 Church St, New Haven, CT 06510
4 280 Trumbull St te 19, Hartford, CT 06103
5 228 Meadow St, Waterbury, CT 06702

Services Provided by This Firm (*describe fully*)

1	Collections (Disallowed)	$ 10,928
2	General Business	$ 1,216
3	General Business / Collections ($4,472 Disallowed)	$ 5,024
4	General Employment / 401k Review	$ 3,464
5	General Employment	$ 1,172
		Charge for Services Provided $ 21,804

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

⊙ Yes ○ No — Page 15, Line 1e

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-16 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	16	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
Subtotals Brought Forward:		2,442,367	2,244,825	(132,134)			355,070	(25,394)
l. Travel and Entertainment								
1. Resident Travel and Entertainment	$	1,122	840				282	
2. Holiday Parties for Staff	$	1,674	14,830	(13,577)			4,977	(4,556)
3. Gifts to Staff and Residents	$		1,944	(1,944)			653	(653)
4. Employee Travel	$	3,420	2,561				859	
5. Education Expenses Related to Seminars and Conventions	$	10,630	7,959				2,671	
6. Automobile Expense (*not purchase or depreciation*)	$	17	13				4	
7. Other (*Specify*)	$							
See Attached Schedule								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (*all such expenses*)	$	26,827	20,087				6,740	
2. Advertising Telephone Directory (*all such expenses*)***	$							
3. Advertising Other (*Specify*)***	$		4,540	(4,540)			1,524	(1,524)
See Attached Schedule								
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	$	4,353	3,259				1,094	
* 8. Dues and Membership Fees to Professional Associations (*Specify*)	$	14,135	10,584				3,551	
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	$		623	(623)			209	(209)
9. Subscriptions	$	645	483				162	
10. Contributions***	$							
See Attached Schedule								
11. Services Provided by Contract (*Specify and Complete Schedule C-2, Page 21 for each firm or individual)*	$	306,798	229,714				77,084	
12. Administrative Management Services**	$							
13. Other (*Specify*)	$	108,792	138,845	(57,606)			46,877	(19,324)
See Attached Schedule								
C-14 Total Administrative & General Expenditures	$	2,920,780	2,681,107	(210,424)			501,757	(51,660)

* 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 expensein the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
Marketing / Promotional Advertising	$ 4,540	$ (4,540)			$ 1,524	$ (1,524)
Total Other Advertising	$ 4,540	$ (4,540)	$ -	$ -	$ 1,524	$ (1,524)

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
ACHCA	$ 401				$ 135	
ALTCFM	142				48	
CT LTMAP	262				88	
Leading Age	9,656				3,240	
AAPACN	122				41	
Total Dues	$ 10,584	$ -	$ -	$ -	$ 3,551	$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
Loss On Disposal Of Equip	$ 4,058	$ (4,058)			$ 1,362	$ (1,362)
Event Expense-Admissions	532				179	
Office & Other Supplies-Christian Ministries	113				38	
Purchased Services-Admissions	5,836	(5,836)			1,959	(1,959)
Purchased Services-Administration	39,954				13,407	
Purchased Services-Finance	22,414				7,521	
Purchased Services-Human Resources	650				218	
Purchased Service Other-Admissions	860				288	
Employee Background Check-Human Resources	8,085				2,713	
Bank Fees	11,805	(6,531)			3,961	(2,188)
Penalties - Administration	6,003	(6,003)			2,015	(2,015)
Dues / Other-Christian Ministries	166				56	
Other-Administration	817	(817)			274	(274)
Other-Executive Office	17,442	(17,442)			5,853	(5,853)
Other-Finance	161	(161)			54	(54)
Other-IT	1,472	(1,472)			494	(494)
Other-Human Resources	496	(496)			166	(166)
Internet Services	10,219				3,429	
Gift Annuity Fees	7,762	(7,762)			2,604	(2,604)
Admin Office Supplies					286	
Misc Income Adjustment		(7,028)				(2,355)
Total Other Administrative and General	$ 138,845	$ (57,606)	$ -	$ -	$ 46,877	$ (19,324)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	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 #

*** 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.**

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-18 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	18	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	$	425,391	325,845	(7,335)			109,342	(2,461)
2. Non-Food Supplies	$	47,441	35,521				11,920	
3. Other (*Specify*)_____ Dietary Services to Departments	$	8,521	6,499	(119)			2,181	(40)
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)*	$	286,290	214,359				71,931	
c. Other (*Specify*)_____ Supplies / Repairs & Maint / Dietary Linen / Other	$	9,763	7,310				2,453	
2D. ***Total Dietary Expenditures*** (2a + b + c + d)	$	777,406	589,534	(7,454)			197,827	(2,501)

		Total	CCNH / RHNS	(Specify)	Residential Care Home
2E.	Dietary Questionnaire				
F.	Resident Meals: Total no. of meals served per day:*	115,653	86,595		29,058

G.	Is cost of employee meals included in 2D?	○ Yes	⦿ No		
H.	Did you receive revenue from employees?	○ Yes	⦿ 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?	○ Yes	⦿ No	If yes, specify cost.	
K.	Is any revenue collected from these people?	○ Yes	⦿ 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?	⦿ Yes	○ No	If yes, specify cost.	9796
N.	Is any revenue collected from employees?	○ Yes	⦿ 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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-19 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	19	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
3. Laundry								
a. In-House Processing*								
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs.							
	Amt. $	1,019	664				355	
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)*	$	56,502	67,276	(34,966)			35,910	(11,718)
c. Other (*Specify*) Supplies / Other	$	23,484	15,311				8,173	
3D. ***Total Laundry Expenditures*** (3a + b + c)	$	81,005	83,251	(34,966)			44,438	(11,718)

3E.	Laundry Questionnaire			
F.	Is cost of employee laundry included in 3D?	○ Yes	⊙ No	If yes, specify cost.
G.	Did you receive revenue from employees?	○ Yes	⊙ 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?	○ Yes	⊙ No	If yes, specify cost.
J.	Did you receive revenue from these people?	○ Yes	⊙ 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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-20 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	20	37

Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
4. Housekeeping	Sq. Ft. Serviced by Personnel								
a. In-House Care									
1. Supplies - Cleaning (*Mops, pails, brooms, etc.*)	Amt.	$	47,648	33,138				14,510	
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21*)	Sq. Ft. Serviced by Personnel								
	Amt.	$							
C. Other (*Specify*)		$	5,802	4,035				1,767	
Other Housekeeping Supplies									
4D. ***Total Housekeeping Expenditures*** (4a + b + c)		$	53,450	37,173				16,277	
5. Resident Care (Supplies)**									
a. Prescription Drugs***									
1. Own Pharmacy		$							
2. Purchased from Pharmerica		$		415,644	(415,644)				
b. Medicine Cabinet Drugs		$	30,477	30,477					
c. Medical and Therapeutic Supplies		$	4,462	4,462					
d. Ambulance/Limousine***		$		6,346	(6,346)				
e. Oxygen									
1. For Emergency Use		$							
2. Other***		$		32,902	(32,902)				
f. X-rays and Related Radiological Procedures***		$		23,215	(23,215)				
g. Dental (*Not dentists who should be included under salaries or fees)*		$							
h. Laboratory***		$		71,082	(71,082)				
i. Recreation		$	21,205	15,877				5,328	
j. Direct Management Services*		$							
k. Indirect Management Services*		$							
l. Cable TV		$	9,600	24,396	(17,196)			8,186	(5,786)
m. Other (Specify)****		$	277,791	319,374	(58,618)			18,379	(1,344)
See Attached Schedule									
n. Physical Therapy Expense		$							
o. Speech Therapy Expense		$							
5P. ***Total Resident Care Expenditures*** (5a - 5o)		$	343,535	943,775	(625,003)			31,893	(7,130)

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

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

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

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

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	0				(0)	
Supplies (Non-Medical)-Nursing Administration (Res Missing Items)	$ 155	$ (155)			$ 52	$ (52)
Equipment Rental / Equipment Purchase-Nursing-Short Term	17,879	(1,586)			6,000	
Equipment Rental-Nursing-Long Term	30				10	
Small Equipment Purchased / Rentals-Nursing Administration	6,020				2,020	
Licenses-Nursing Administration	1,138				-	
Other-Nursing-Short Term	1,911	(574)			641	$ (192)
Other-Nursing-Long Term	22	(22)			8	$ (8)
Other-Nursing Administration	3,865	(1,375)			1,297	$ (461)
Other-Pharmacy	815	(815)			273	$ (273)
Other-Social Services	402				135	
Supplies (Non-Medical)-Therapy	12,850	(12,850)				
Office & Other Supplies-Therapy	787	(787)				
Equipment Rental-Therapy	9,509	(9,509)				
Purchased Services-Therapy	4,412	(4,412)				
Other-Laboratory	3,395	(3,395)				
Supplies (Non-Medical)-Nursing-Short Term	250,698	(21,831)				
Supplies (Non-Medical)-Nursing-Long Term	4,136					
Supplies-Nursing Administration	16					
Office & Other Supplies-Nursing-Short Term	26					
Other-Therapy	1,308	(1,308)				
Supplies (Non-Medical)-RCH					2,459	$ (357)
Non-Legend Drugs- SNF-RCH					12	
Purchased Services - Nsg - Dental-RCH					5,472	
Total Other Resident Care	$ 319,374	$ (58,618)	$ -	$ -	$ 18,379	$ (1,344)

The Elim Park Baptist Home, Inc. Pg. 20b
Disallowance Schedule for Cable TV
9/30/2024

	SNF	RCH
	Amount	Amount
Total Cable TV Expense	$ 24,396	$ 8,186
Monthly Allowable amount	$ 600	$ 200
Months in Cost Report Year	12	12
Total Allowable Cost	$ 7,200	$ 2,400
Partial Year Cost Report (365 out of 365 Days)	$ 365	$ 365
Days in Cost Report Year	365	365
Partial Year Allowable %	100.00%	100.00%
Revised Allowable Cost	7,200	2,400
Disallowed Cable TV	**$ 17,196**	**$ 5,786**

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-21 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	21	37

Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	Residential Care Home	Pg	Line
HHS SENIOR LIVING, LLC	PO BOX 734366 DALLAS, TX 75373	○	⊙	N/A	Dietary Purchased Services	214,055		71,829	18	2b
KASEYA US, LLC	SUITE 400 MIAMI, FL 33131	○	⊙	N/A	Computer Services	7,605		2,552	16	m11
CWPM LLC	PO BOX 415 PLAINVILLE, CT	○	⊙	N/A	Trash Removal	20,691		9,059	22	6a
DIRECTV	STREAM, IL 60197-5006	○	⊙	N/A	Cable TV	24,396		8,186	20	5l
FRONTIER COMMUNICATIONS	CINCINNATI, OH 45274-0407	○	⊙	N/A	Telephone/Internet	22,554		7,567	Var	Var
GRIFFIN HOSPITAL	130 DIVISION STREET DERBY, CT 06418	○	⊙	N/A	Laboratory Services	64,514			20	5h
ACCORDION HEALTHCARE CONSULTING, LLC	3121 FIRENZE COURT LAS VEGAS,NV 89128	○	⊙	N/A	Medical Records Review and Compliance	28,561		9,584	16	13
INTELLITEC SOLUTIONS LLC	CROSSING SUITE 100 NEWARK, DE 19713	○	⊙	N/A	Computer Services	13,685		4,592	16	13
LOGICALLY	BOSTON, MA 02284-4859	○	⊙	N/A	Computer Services	60,330		20,244	16	m11
POINTCLICKCARE TECHNOLOGIES INC	DETROIT, MI 48267-4802	○	⊙	N/A	Computer Services	27,557		9,247	16	m11
PROCAIRE LLC	PO BOX 801 TOLLAND, CT 06084	○	⊙	N/A	Admin / Repairs & Maint	34,792			Var	Var
RAYMOND A. GASPERINI, CPA	DRIVE AVON, CT 06001	○	⊙	N/A	Consulting Services	10,818		3,630	16	13
FACILITIES COMPLIANCE FIRE PROTECTION LLC	TURNPIKE BERLIN, CT 06037	○	⊙	N/A	Fire Protection Services	19,128		8,375	22	6a
See Attached for Continued List	Various	○	⊙	N/A	Various	106,028		44,436	Var	Var

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-21 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
The Elim Park Baptist Home, Inc.	666c	9/30/2024	21a	37

Name of Individual or Company	Address	Related ** to Owners, Yes	Related ** to Owners, No	Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.*** CCNH / RHNS	(Specify)	Residential Care Home	Pg	Line
UKG KRONOS SYSTEMS LLC	900 CHELMSFORD STREET LOWELL, MA 01851	○	⊙	N/A	Payroll Services	25,406		8,526	16	m11
UNITEX TEXTILE RENTAL SERVICES	401 SO. MACQUESTEN PKWY MT. VERNON, NY 10550	○	⊙	N/A	Laundry Services	67,276		35,910	19	3b
NOA DIAGNOSTICS OF NY LLC	6851 JERICHO TPKE SUITE 240 SYOSSET, NY 11791	○	⊙	N/A	Laboratory Services	13,346		-	20	5h

* 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).

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-22 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended					Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024					22	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	$	245,976	171,072				74,904	
b. Heat	$	49,487	14,676				34,811	
c. Light & Power	$	171,984	75,870				96,114	
d. Water	$	65,166	36,355				28,811	
e. Equipment Lease (*Provide detail on page 22b*)	$	35,316	26,443				8,873	
f. Other (*itemize*)	$	7,715	5,366				2,349	
See Attached Schedule								
6g. ***Total Maint. & Operating Expense*** (6a - 6f)	$	575,644	329,782				245,862	
7. Depreciation (*complete schedule page 23**)								
a. Land Improvements	$	19,896	13,837				6,059	
b. Building & Building Improvements	$	232,098	161,420				70,678	
c. Non-Movable Equipment	$	111,163	78,482	(1,170)			34,363	(512)
d. Movable Equipment	$	175,689	122,936	(749)			53,828	(326)
*7e. ***Total Depreciation Costs*** (7a + b + c + d)	$	538,846	376,675	(1,919)			164,928	(838)
8. Amortization (*Complete att. Schedule Page 24**)								
a. Organization Expense	$							
b. Mortgage Expense	$							
c. Leasehold Improvements	$							
d. Other (*Specify*)	$							
*8e. ***Total Amortization Costs*** (8a + b + c + d)	$							
9. Rental payments on leased real property less real estate taxes included in item 10b	$							
10. Property Taxes								
a. Real estate taxes paid by owner	$							
b. Real estate taxes paid by lessor	$							
c. Personal property taxes	$							
11. ***Total Property Expenses*** (7e + 8e + 9 + 10)	$	538,846	376,675	(1,919)			164,928	(838)

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 2

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	-				-	
Purchased Services - Grounds- Maint-Maintenance	$ 129				$ 57	
Purchased Services-Grounds-Snowplowing-Maintenance	73				32	
Other-Maintenance	5,164				2,260	
Total Other Repairs and Maintenance	$ 5,366	$ -	$ -	$ -	$ 2,349	$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-22b Rev. 3/2023

General Information and Questionnaire
Leases (Excluding Real Property)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	22b	37

Name and Address of Lessor	Related * to Owners, Operators, Officers Yes	Related * to Owners, Operators, Officers No	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
Pitney Bowes	○	⊙	Postage Machine	06/17/21	63 months	1,852	1,852
Kyocera	○	⊙	Copiers & Printers	01/09/20	60 months	33,464	33,464
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					

Is a Mileage Log Book Maintained for All Leased Vehicles ? ○ Yes ⊙ No **Total** *** 35,316

* 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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-23 Rev. 10/2022

Depreciation Schedule

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	23	37

Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. **Land Improvements**								
1. Acquired prior to this report period	772,744		772,744	617,722	S/L	4-20 yrs	19,896	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								19,896
B. **Building and Building Improvements**								
1. Acquired prior to this report period	14,301,539		14,301,539	12,206,368	S/L	5-25 yrs	189,697	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	1,063,871		1,063,871		S/L	10-15 yrs	42,401	
B-4. Subtotal								232,098
C. **Non-Movable Equipment**								
1. Acquired prior to this report period	1,837,205		1,837,205	1,145,019	S/L	5-25 yrs	110,509	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	32,164		32,164		S/L	10-15 yrs	2,336	
C-4. Subtotal								112,845

	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. **Movable Equipment**												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. Various	X		Var	Var	158,306		158,306	158,306	S/L	4-10 yrs		
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var	Var	4,987,578		4,987,578	4,107,009	S/L	3-20 yrs	147,735	
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative			Var	Var	316,363		316,363		S/L	3-15 yrs	25,694	
d. Standard Resident			Var	Var	16,702		16,702		S/L	3-15 yrs	1,165	
e. Specialized Resident			Var	Var	69,595		69,595		S/L	3-15 yrs	2,170	
Total Acquired during this report period					402,660		402,660				29,029	
D-3. Subtotal												176,764
E. ***Total Depreciation***												541,603

Schedule of Land Improvements Acquired during this report period

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

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

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

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
10/1/2023	HCC Locker Room/Admission Office	$ 167,506	15	$ 11,167	
11/4/2023	Capitalize HCC Roof	90,000	10	8,250	
11/16/2023	Laundry Backflow Preventer	4,215	10	386	
12/31/2023	Capitalize HCC Renovations	317,692	15	15,885	
1/31/2024	129.24 East Wing HVAC Valve Replacement	56,816	10	3,788	
3/31/2024	Capitalize HCC Renovations Additional	39,916	10	1,996	
3/31/2024	Capitalize Renovate IT Office	18,592	10	930	
9/30/2024	RCH Renovations	313,447	15	-	
9/30/2024	Life Enrichment Renovation	24,147	15	-	
9/30/2024	South Dining Room Renovation	31,540	15	-	
Total additions for Building Improvements		$ 1,063,871		$ 42,401	*
Deletions:					
Total deletions for Building Improvements		$ -		$ -	**

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

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

Schedule of Non-Movable Equipment Acquired during this report perio

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
11/30/2023	Hot Water Storage Tank	$ 23,307	10	1,942	
1/1/2024	Hot Water Storage Tank	4,955	10	372	
9/1/2024	PTAC Units	3,902	15	22	
Total additions for Non-Movable Equipmen		$ 32,164		$ 2,336	*
Deletions:					
Total deletions for Non-Movable Equipmen		$ -		$ -	**

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

Schedule of Movable Equipment Acquired during this report perio

Acquisition Date	Description of Item	Pick One Movable Category	Cost	Useful Life	Depreciation	
Additions:						
10/1/2023	FWE-0 (Tractor)	Administrative	$ 7,574	10	757	
10/1/2023	Washer & Dryer HCC	Administrative	44,384	10	4,438	
10/1/2023	Capitalize Door Locks for Admissions Office	Administrative	1,910	10	191	
10/1/2023	Network Switch Upgrade	Administrative	21,906	4	5,477	
10/1/2023	23HCSyncology Rackstation	Administrative	14,269	4	3,567	
10/1/2023	Capitalize Wholesale Computer 2 Desktop Computers	Administrative	1,675	4	419	
10/1/2023	TM Wireless Project	Administrative	1,620	4	405	
10/18/2023	Computers - Various Dept	Administrative	2,295	10	210	
10/1/2023	Capitalize HC Direct TV	Administrative	32,460	10	3,246	
11/17/2023	Blood Pressure Monitor	Standard Resident	2,716	10	226	
10/14/2023	105.24 Fiber Data Center to HR Closet	Administrative	1,425	10	143	
12/26/2023	HealthCare - Network Switches	Administrative	3,308	10	248	
1/31/2024	127.24 Defibrilator	Standard Resident	1,998	10	133	
1/1/2024	Capitalize RCH Washer	Administrative	1,199	10	90	
1/4/2024	Monitors and Keyboards for Social Services, Admissions, Finance	Administrative	1,302	4	244	
1/15/2024	East Wing Televisions	Administrative	5,448	5	817	
1/16/2024	126.24 Vital Signs Machine	Standard Resident	3,402	10	255	
1/31/2024	114.24 Housekeeping/Cleaning Equipment	Administrative	567	10	38	
1/31/2024	133.24 Bladder Scanner	Standard Resident	5,900	10	393	
2/1/2024	114.24 Housekeeping/Cleaning Equipment	Administrative	7,577	10	505	
2/1/2024	114.24 Housekeeping/Cleaning Equipment	Administrative	1,026	10	68	
2/29/2024	Computers	Administrative	2,996	3	583	
3/1/2024	122.24 HC East Wing TVs-2	Administrative	1,950	10	114	
3/1/2024	122.24 HC East Wing TVs	Administrative	1,950	10	114	
3/1/2024	122.24 HC East Wing TVs	Administrative	2,100	10	123	
3/14/2024	152.24 Blood Pressure Monitor	Standard Resident	2,686	10	157	
3/31/2024	141.24 - Healthcare Beds	Administrative	1,584	10	79	
3/31/2024	141.24 - Healthcare Beds	Administrative	32,930	10	1,647	
3/31/2024	141.24 - Healthcare Beds	Administrative	3,168	10	158	
4/1/2024	HCC Furniture	Administrative	2,500	10	125	
5/3/2024	169.24 Laundry Iron	Administrative	16,157	10	673	
7/1/2024	Wheelchair Washer	Specialized Resident	17,995	10	450	
7/1/2024	Laptops (2), Lenovo Tiny PC (1) and 24" Monitor	Administrative	4,084	4	255	
7/30/2024	T16 Laptop	Administrative	1,303	4	54	
7/31/2024	ReDS System (Lung Fluid Monitoring Device)	Specialized Resident	51,600	5	1,720	
8/31/2024	160.24 - Payroll Software Start Up Costs	Administrative	6,233	10	52	
9/1/2024	Grodsky Rooftop Units	Administrative	46,364	15	258	
9/1/2024	Loading Dock Gate Replacement	Administrative	15,440	15	86	
9/1/2024	Security Assessment	Administrative	16,759	3	466	
9/3/2024	202.24 THINKPAD T SERIES 16"	Administrative	5,382	10	45	
9/30/2024	Network Switch Upgrade	Administrative	5,518	5	-	
Total additions for Movable Equipmen			$ 402,660		$ 29,029	*
Deletions:						
Total deletions for Movable Equipmen			$ -		$ -	**

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

Schedule of Leasehold Improvements Acquired during this report perio

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
Total additions for Leasehold Improvemen		$ -		$ -	*
Deletions:					

Total deletions for Leasehold Improvemen		$ -		$ - **

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

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

State of Connecticut
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
Elim Park Baptist Home, Inc.	666c	9/30/2024	24	37

Item	Date of Acquisition: Month	Date of Acquisition: Year	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
A. **Organization Expense** 1.									
2.									
3.									
A-4. Subtotal									
B. **Mortgage Expense** 1.									
2.									
3.									
B-4. Subtotal									
C. **Leasehold Improvements and Other** 1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. ***Total Amortization***									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-25 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	25	37

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	Various (1957-1986)
2. Date Structure Completed	Various (1957-2002)
3. If **NOT** Original Owner, Date of Purchase	N/A
4. Date of Initial Licensure	07/01/76
5. Total Licensed Bed Capacity	132
6. Square Footage	42,220
7. Acquisition Cost	
a. Land	37,500
b. Building	633,575

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	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 9/30/2024				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing	See Attached Schedu			
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

Medicaid Provider #6668 & 1500H
FYE 9/30/24

Refinancing Of Long-Term Debt With Ion Bank During Fiscal Year Ended September 30, 2022 Relative to Page 25 of 2024 Medicaid Cost Report

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

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

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

	Ion Bank Term Loan
Line 1(a) Type of Financing (e.g., fixed, variable)	**Fixed**
Line 1(b) Date Mortgage Obtained	**June 24, 2022**
Line 1(c) Interest Rate for the Cost Year	**2.85%**
Line 1(d) Term of Mortgage (number of years)	**4 Years**
Line 1(e) Amount of Principal Borrowed	**$2,919,319**
Line 1(f) Principal Outstanding as of Sept. 30, 2024	**$2,919,319**

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-26 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	26	37

Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage $	71475	70,372	(16,230)			23,614	(6,281)
Name of Lender: Ion Bank — Rate: 2.85%							
Address of Lender: 218 Maple AveCheshire, CT 06410							
2. Second Mortgage $							
Name of Lender — Rate							
Address of Lender							
3. Third Mortgage $							
Name of Lender — Rate							
Address of Lender							
4. Fourth Mortgage $							
Name of Lender — Rate							
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount $							
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. ***Total Building Interest Expense*** (A1 - A4 + B5) $	93,986	70,372	(16,230)			23,614	(6,281)

(*Carry Subtotals forward to next page*)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-27 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	27	37

Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
Subtotals Brought Forward:	93,986	70,372	(16,230)			23,614	(6,281)
12. C. Movable Equipment							
1. Automotive Equipment $							
A. Item / Rate / Amount							
Lender							
Address of Lender							
2. Other (*Specify*) $							
A. Item / Rate / Amount							
Lender							
Address of Lender							
B. Item / Rate / Amount							
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) $							
12. D. Other Interest Expense (*Specify*) $							
13. ***Total All Interest Expense*** (12B7 + 12C3 + 12D) $	71,475	70,372	(16,230)			23,614	(6,281)
14. Insurance							
a. Insurance on Property (buildings only) $	116,438	80,980				35,458	
b. Insurance on Automobiles $	8,792	5,995				2,797	
c. Insurance other than Property (as specified above)							
1. Umbrella (*Blanket Coverage*) $							
2. Fire and Extended Coverage $							
3. Other (*Specify*) $	29,640	20,209				9,431	
D&O Insurance							
14d. ***Total Insurance Expenditures (14a + b + c)*** $	154,870	107,184				47,686	
15. ***Total All Expenditures (A-13 thru C-14)*** $	14,531,206	13,557,302	(1,314,433)			2,390,557	(102,220)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-30 Rev. 3/2023

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended	Page of
Elim Park Baptist Home, Inc.	666c	9/30/2024	30 | 37

Item		Total	CCNH / RHNS	(Specify)	Residential Care Home
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (*CT only*)	$	7,586,365	5,914,470		1,671,895
b. Medicaid Room and Board Contractual Allowance **	$	(2,774,479)	(2,564,286)		(210,193)
2. a. Medicaid (*All other states*)	$				
b. Other States Room and Board Contractual Allowance **	$				
3. a. Medicare Residents *(all inclusive)*	$	1,954,365	1,954,365		
b. Medicare Room and Board Contractual Allowance **	$	294,471	294,471		
4. a. Private-Pay Residents and Other	$	9,002,336	8,912,781		89,555
b. Private-Pay Room and Board Contractual Allowance **	$	(1,970,230)	(1,970,230)		
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	$	146,328	146,328		
b. Prescription Drugs - Medicare Contractual Allowance **	$				
c. Prescription Drugs - Non-Medicare	$	240,469	240,469		
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	$	436,832	436,832		
b. Physical Therapy - Medicare Contractual Allowance **	$				
c. Physical Therapy - Non-Medicare	$	503,459	503,459		
d. Physical Therapy - Non-Medicare Contractual Allowance **	$				
4. a. Speech Therapy - Medicare	$	103,583	103,583		
b. Speech Therapy - Medicare Contractual Allowance **	$				
c. Speech Therapy - Non-Medicare	$	93,085	93,085		
d. Speech Therapy - Non-Medicare Contractual Allowance **	$				
5. a. Occupational Therapy - Medicare	$	383,947	383,947		
b. Occupational Therapy - Medicare Contractual Allowance **	$				
c. Occupational Therapy - Non-Medicare	$	437,918	437,918		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	$				
6. a. Other *(Specify)* - Medicare	$	(784,437)	(784,437)		
b. Other *(Specify)* - Non-Medicare	$	66,063	66,063		
III. *Total Resident Revenue* (Section I. thru Section II.)	$	15,720,075	14,168,818		1,551,257
IV. Other Revenue*					
1. Meals sold to guests, employees & others	$				
2. Rental of rooms to non-residents	$				
3. Telephone	$				
4. Rental of Television and Cable Services	$				
5. Interest Income *(Specify)*	$	113,428	84,929		28,499
6. Private Duty Nurses' Fees	$				
7. Barber, Coffee, Beauty and Gift shops	$				
8. Other (*Specify*)	$	315,189	235,997		79,192
V. Total Other Revenue (1 thru 8)	$	428,617	320,926		107,691
VI. Total All Revenue (III +V)	$	16,148,692	14,489,744		1,658,948

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Residential Care Home
		-		-
30 II 6a	Less: Contractual Adjustment-Medicare A	$ (757,927)		
30 II 6a	Oxygen-Medicare A	3,484		
30 II 6a	IV Therapy-Medicare A	11,679		
30 II 6a	Lab-Medicare A	29,153		
30 II 6a	Radiology-Medicare A	7,072		
30 II 6a	Less: Contractual Adjustment- Med B In House-Therapy-Med B-In house	(57,361)		
30 II 6a	Less: Contractual Adjustment- Med B Outpt-Therapy-Med B-outpatient	(20,537)		
Total Other Resident Revenue - Medicare		$ (784,437)	$ -	$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Residential Care Home
		-		-
30 II 6b	Less: Various Discounts-Private	$ (18,609)		
30 II 6b	Oxygen-Managed Medicare	7,375		
30 II 6b	Oxygen-Managed Care	394		
30 II 6b	Oxygen-Medicaid Cert	10,377		
30 II 6b	Oxygen-Medicaid Pending	609		
30 II 6b	IV Therapy-Managed Medicare	11,979		
30 II 6b	IV Therapy-Managed Care	2,326		
30 II 6b	IV Therapy-Hospice	174		
30 II 6b	IV Therapy-Medicaid Cert	128		
30 II 6b	Lab-Managed Medicare	33,116		
30 II 6b	Lab-Managed Care	4,768		
30 II 6b	Lab-Medicaid Cert	1,648		
30 II 6b	Lab-Medicaid Pending	95		
30 II 6b	Radiology-Managed Medicare	11,358		
30 II 6b	Radiology-Managed Care	325		
Total Other Resident Revenue		$ 66,063	$ -	$ -

Interest Income

Page Ref	Account	Account Balance	CCNH / RHNS	(Specify)	Residential Care Home
			-		-
30 IV 5	Interest Income Gen Fund	N/A	$ 75,642		$ 25,382
30 IV 5	Interest Income Mary Melby	502,802	$ 9,287		$ 3,117
Total Interest Income			$ 84,929	$ -	$ 28,499

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Residential Care Home
		-		-
30 IV 8	Garage/Parking Fees	2,977		999
30 IV 8	Technology Fee	11,843		3,974
30 IV 8	Misc. Income	7,025		2,357
30 IV 8	Unrealized Loss/Gain Gift Annuity / Key Bank	166,360		55,824
30 IV 8	Unrestricted Donations / Gift Annuity Donations	54		18
30 IV 8	Mary Melby Donations	75		25
30 IV 8	REversal of PY Legal Fees	12,709		4,265
30 IV 8	EPP Laundry	34,955		11,729
Total Other Revenue		$ 235,997	$ -	$ 79,192

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-31 Rev. 6/95

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	31	37

Account				Amount
Assets				
A. Current Assets				
1. Cash (*on hand and in banks*)				$ (6,193,350)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)				$ 1,041,129
3. Other Accounts Receivable (Excluding Owners or Related Parties)				$
4 Inventories				$
5. Prepaid Expenses				$ 143,114
a.				
b.				
c.				
d. See Schedule		143,114		
6. Interest Receivable				$
7. Medicare Final Settlement Receivable				$
8. Other Current Assets (*itemize*)				$ 39,565
Resident Trust Petty Cash		631		
Resident Fund		38,934		
See Schedule				
A-9. ***Total Current Assets*** (Lines A1 thru 8)				$ (4,969,542)
B. Fixed Assets				
1. Land				$ 123,173
2. Land Improvements	*Historical Cost	772,744		$ 135,126
	Accum. Depreciation	637,618	Net	
3. Buildings	*Historical Cost	15,365,410		$ 2,926,944
	Accum. Depreciation	12,438,466	Net	
4. Leasehold Improvements	*Historical Cost			$
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	1,869,369		$ 611,505
	Accum. Depreciation	1,257,864	Net	
6. Movable Equipment	*Historical Cost	5,390,238		$ 1,106,465
	Accum. Depreciation	4,283,773	Net	
7. Motor Vehicles	*Historical Cost	158,306		$
	Accum. Depreciation	158,306	Net	
8. Minor Equipment-Not Depreciable				$
9. Other Fixed Assets (*itemize*)				$ 179,707
See Schedule		179,707		
B-10. ***Total Fixed Assets*** (Lines B1 thru 9)				$ 5,082,920

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

(*Carry Total forward to next page*)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Insurance	$ 53,152
31	A5	Prepaid Services	83,040
31	A5	Prepaid Water/Sewer	3,632
31	A5	Prepaid Dues	3,290
Total Prepaid Expenses			$ 143,114

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Process	$ 160,134
31	B9	Clearing Account - Fixed Assets	(7,488)
31	B9	F/S vs C/R NBV	27,061
Total Other Other Fixed Assets (Itemize)			$ 179,707

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	MARY MELBY FUND Cash	$ 502,802
32	D7	Mary Melby Fund Clearing	(2,474)
32	D7	Restricted Gift Annuity	(102,929)
32	D7	Allowance For Valuation Gift Annuity	240,317
32	D7	Deposit - Non Current	17,200
Total Other Assets			$ 654,916

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			$ -

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

Page Ref	Line Ref	Description	
33	A12	W/H Life Insurance	$ 3,523
33	A12	W/H 401k	28,606
33	A12	W/H Garnishment	156
33	A12	W/H Pension Loan	2,938
33	A12	W/H - FSA	(1,553)
33	A12	W/H - HSA	(1,251)
33	A12	W/H Other	193,490
33	A12	W/H Employee Contributions	8,832
33	A12	W/H Rent	20,988
33	A12	Credit Card Clearing Account	(118,143)
33	A12	Due To/Due From Employee Emergency Fund	15,685
33	A12	Accrued Accounting Fees	62,912
33	A12	A/R Refunds	7,175
33	A12	Unclaimed Property Payable	6,374
33	A12	Payroll Cash Clearing	764,293
33	A12	Accrued Other	(53,886)
33	A12	Resident Fund	38,934
33	A12	Accrued Pension	12,733
33	A12	Other Current Liabilities	38,556
33	A12	Sales And Use Tax Payable	1,874
33	A12	Accrued Bond Interest	9,013
33	A12	Third Party Reserve-Medicare	120,726
33	A12	Other Non-Current Liabiities	500,000
33	A12	Deferred Revenue - Nelson Hall	214,105
33	A12	IBNR Self Insurance	321,413
Total Other Current Liabilities (Itemize)			$ 2,197,493

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

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	32	37

Account				Amount
			Total Brought Forward:	$ 113,378
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				$
2. Land Improvements	*Historical Cost			
	Accum. Depreciation		Net	$
3. Buildings	*Historical Cost			
	Accum. Depreciation		Net	$
4. Non-Movable Equipment	*Historical Cost			
	Accum. Depreciation		Net	$
5. Movable Equipment	*Historical Cost			
	Accum. Depreciation		Net	$
6. Motor Vehicles	*Historical Cost			
	Accum. Depreciation		Net	$
7. Minor Equipment-Not Depreciable				$
C-8 ***Total Leasehold or Like Properties*** (C1 thru 7)				$
D. Investment and Other Assets				
1. Deferred Deposits				$
2. Escrow Deposits				$
3. Organization Expense	*Historical Cost			
	Accum. Depreciation		Net	$
4. Goodwill (Purchased Only)				$
5. Investments Related to Resident Care (*itemize*)				$
6. Loans to Owners or Related Parties (*itemize*)				$
Name and Address	Amount	Loan Date		
7. Other Assets (*itemize*)				$ 654,916
See Schedule		654,916		
D-8. ***Total Investments and Other Assets*** (Lines D1 thru 7)				$ 654,916
D-9. ***Total All Assets*** (Lines A9 + B10 + C8 + D8)				$ 768,294

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	33	37

Account	Amount
Liabilities	
A. Current Liabilities	
1. Trade Accounts Payable	$ 334,096
2. Notes Payable (*itemize*)	$
See Schedule	
3. Loans Payable for Equipment (*Current portion*) (*itemize*)	$

Name of Lender	Purpose	Amount	Date Due

4. Accrued Payroll (*Exclusive of Owners and/or Stockholders only*)	$ 541,728
5. Accrued Payroll (*Owners and/or Stockholders only*)	$
6. Accrued Payroll Taxes Payable	$ (208,930)
7. Medicare Final Settlement Payable	$
8. Medicare Current Financing Payable	$
9. Mortgage Payable (*Current Portion*)	$
10. Interest Payable (*Exclusive of Owner and/or Related Parties*)	$
11. Accrued Income Taxes*	$
12. Other Current Liabilities (*itemize*)	$ 2,197,493
See Schedule 2,197,493	
A-13. ***Total Current Liabilities*** (Lines A1 thru 12)	$ 2,864,387

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

(Carry Total forward to next page)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	34	37

Account	Amount
Total Brought Forward:	2,864,387
Liabilities (cont'd)	
B. Long-Term Liabilities	
1. Loans Payable-Equipment (*itemize*)	$

Name of Lender	Purpose	Amount	Date Due

2. Mortgages Payable	$ 2,919,319
3. Loans from Owners or Related Parties (*itemize*)	$ (2,548,156)

Name and Address of Lender	Amount	Loan Date
Intercompany Transfers	(2,548,156)	

4. Other Long-Term Liabilities (*itemize*)	$ 5,396
Annuities Payable 5,396	
See Schedule	
B-5. ***Total Long-Term Liabilities*** (Lines B1 thru 4)	$ 376,559
C. ***Total All Liabilities*** (Lines A-13 + B-5)	$ 3,240,946

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-35 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	35	37

Account		Amount
A.	**Reserves**	
	1. Reserve for value of leased land	$
	2. Reserve for depreciation value of leased buildings and appurtenances to be amortized	$
	3. Reserve for depreciation value of leased personal property (*Equity)*	$
	4. Reserve for leasehold real properties on which fair rental value is based	$
	5. Reserve for funds set aside as donor restricted	$
	6. Total Reserves	$
B.	**Net Worth**	
	1. Owner's Capital	$
	2. Capital Stock	$
	3. Paid-in Surplus	$
	4. Treasury Stock	$
	5. Cumulated Earnings	$ (2,673,485)
	6. Gain or Loss for Period 10/1/2023 thru 9/30/2024	$ 200,833
	7. Total Net Worth	$ (2,472,652)
C.	***Total Reserves and Net Worth***	$ (2,472,652)
D.	***Total Liabilities, Reserves, and Net Worth***	$ 768,294

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-36 Rev. 6/95

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	36	37

	Account	Amount
A.	Balance at End of Prior Period as shown on Report of 09/30/2023	$ (2,668,492)
B.	Total Revenue (*From Statement of Revenue Page 30*)	$ 16,148,692
C.	Total Expenditures (*From Statement of Expenditures Page 27*)	$ 15,947,859
D.	Net Income or Deficit	$ 200,833
E.	Balance	$ (2,467,659)
F.	Additions	
	1. Additional Capital Contributed (*itemize*)	
	2. Other (*itemize*)	
	Prior Period Adjustments (4,993)	
F-3.	Total Additions	$ (4,993)
G.	Deductions	
	1. Drawings of Owners/Operators/Partners (*Specify*)	$

Name and Address (*No., City, State, Zip*)	Title	Amount

	2. Other Withdrawings *(Specify)*	$

Purpose	Amount

	3. Total Deductions	$
H.	***Balance at End of Period*** 09/30/24	$ (2,472,652)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-37 Rev. 9/2002

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2024	37	37

Check appropriate category

☑ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	☑ (Specify)	☑ Residential Care Home

Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer	Title	Date Signed

Printed Name of Preparer
Matthew S. Bavolack

Addres Address	Phone Number
66 Hudson Blvd E, Suite 2200, New York, NY 10001	312-819-3788

Contacted Person Regarding Additional Information Needed Regarding This Report	Phone Number
James J Papierz	203-272-3547

Contact Email Address
jpapierz@elimpark.org

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

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

Facility Name Elim Park Baptist Home, Inc.

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

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

Explanation: _____

_____

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

Explanation: _____

_____

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

Explanation: _____

_____

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

Explanation: _____

_____

Yes	No	
✓		5. Do accounting and legal fees reported on Page 15b agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

_____

Yes	No	
✓		6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

_____

Yes	No	
✓		7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: _____

_____

Yes	No	
✓		8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: _____

_____

Yes	No	
✓		9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: _____

_____

Yes	No	
✓		10. Have purchased services greater than $10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: _____

_____

Yes **No**

☑ ☐

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

Explanation: _____

_____

Yes **No**

☑ ☐

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

Explanation: _____

_____

Yes **No**

☑ ☐

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

Explanation: _____

_____

Yes **No**

☑ ☐

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

Explanation: _____

_____

Yes **No**

☑ ☐

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

Explanation: _____

_____

Yes **No**

☑ ☐

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

Explanation: _____

_____

Yes	No	
✓		17. Have all contractual allowances been properly reported on Page 30?

Explanation: _____

_____

Yes	No	
✓		18. Were all discrepancies on the Error Page addressed?

Explanation: _____

_____

Yes	No	
✓		19. Have Pages 1 and 37 been signed? ***Cost reports without a signed Page 1 and 37 will not be accepted.***

Explanation: _____

_____

Yes	No	
✓		20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? ***If detail is not provided, appropriate disallowances will be made.***

Explanation: _____

_____

Yes	No	
✓		21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

_____

Yes	No	
✓		22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: _____

_____

Client: *173970 - The Elim Park Baptist Home, Inc.*
Engagement: *Medicaid - The Elim Park Baptist Home, Inc.*
Period Ending: *9/30/2024*
Trial Balance: *A.01 - TB*

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
1.0000.2140	Accrued Pension	0.00			0.00	(9,518.00)
1.8300.6450MM	MM Investment Fees	0.00			0.00	2,995.00
1000-10	Cash Operating Key Bank	(147,404.00)			(147,404.00)	232,234.00
1002-10	EPP Entrance Fee- Key Bank	(2,313,875.00)			(2,313,875.00)	0.00
1011-10	Cash Operating ION Bank	766,152.00			766,152.00	0.00
1012-10	EPP Deposit Acct- Ion Bank	255,027.00			255,027.00	0.00
1014-10	Accounts Receivable Operating	5,000.00			5,000.00	2,128,172.00
1015-10	EPP Entrance Fee- Ion Bank	(9,216,409.00)			(9,216,409.00)	(442,333.00)
1016-10	Ion Bank Sweep Account	4,110,513.00			4,110,513.00	0.00
1020-10	Cash Payroll	260,544.00			260,544.00	0.00
1030-10	Petty Cash	309.00			309.00	309.00
1035-10	Resident Trust Petty Cash	631.00			631.00	631.00
1040-10	Resident Fund	38,934.00			38,934.00	45,495.00
1060-10	Cash Donated Restricted	52,352.00			52,352.00	53,378.00
1062-10	EPP Cash Donated Restricted	24,553.00			24,553.00	(447.00)
1090-10	Cash Portion-Investments	9,888.00			9,888.00	58,962.00
1220-10	MARY MELBY FUND Cash	502,802.00			502,802.00	410,841.00
1221-10	Mary Melby Fund Clearing	(2,474.00)			(2,474.00)	(825.00)
1270-10	Restricted Gift Annuity	(102,929.00)			(102,929.00)	(147,839.00)
1275-10	Allowance For Valuation Gift Annuity	240,317.00			240,317.00	105,674.00
1400-10	A/R	1,323,931.00			1,323,931.00	1,256,213.00
1410-10	A/R- Allowance For Bad Debt	(272,800.00)			(272,800.00)	(283,973.00)
1481-10	A/R - EPP - Rental Property	(10,002.00)			(10,002.00)	(9,875.00)
1700-10	Prepaid Insurance	53,152.00			53,152.00	65,428.00
1720-10	Prepaid Services	83,040.00			83,040.00	51,118.00
1730-10	Prepaid Water/Sewer	3,632.00			3,632.00	3,854.00
1740-10	Prepaid Dues	3,290.00			3,290.00	3,859.00
1800-10	Land	123,173.00			123,173.00	123,173.00
1805-10	Land Improvements	772,744.00			772,744.00	772,744.00
1810-10	Buildings	15,365,408.00			15,365,408.00	14,301,538.00
1820-10	Equipment	5,381,587.00		10,580.00	5,392,167.00	5,002,870.00
			RJE - 10	2,412.00		
			RJE - 14	8,168.00		
1822-10	Equipment - Non Movable	1,869,795.00		5,601.00	1,875,396.00	1,844,042.00
			RJE - 10	6,281.00		
			RJE - 14	(680.00)		
1830-10	Vehicle	158,306.00			158,306.00	158,306.00
1850-10	Accum Amort Of Land Improv	(637,209.00)		408.00	(636,801.00)	(616,905.00)
			RJE - 10	408.00		
1860-10	Accum. Dep. Buildings	(12,430,069.00)			(12,430,069.00)	(12,198,047.00)
1870-10	Accum. Dep. Equipment	(4,271,271.00)		4,743.00	(4,266,528.00)	(4,097,523.00)
			RJE - 10	4,743.00		
1872-10	Accum. Dep. Non Movable Equipment	(1,261,540.00)		(3,676.00)	(1,265,216.00)	(1,152,370.00)
			RJE - 10	(3,676.00)		
1880-10	Accum. Dep. Vehicles	(158,306.00)			(158,306.00)	(158,306.00)
1899-10	Construction In Process	160,134.00			160,134.00	488,632.00
1984-10	Deposit - Non Current	17,200.00			17,200.00	17,200.00
1990-10	Inter Co. Transfer	(59,324.00)			(59,324.00)	(59,324.00)
1995-10	Due To/From	78,365,610.00			78,365,610.00	50,625,657.00
			RJE - 12	0.00		
1995-E-100	Due To/From	264,215.00			264,215.00	49,894.00
1999-10	Clearing Account - Fixed Assets	0.00		(7,488.00)	(7,488.00)	409.00
			RJE - 14	(7,488.00)		
2000-10	Accounts Payable	(334,097.00)			(334,097.00)	(292,181.00)
2005-10	Accrued Accounts Payable	1.00			1.00	(180,315.00)
2010-10	W/H FICA Medicare	0.00			0.00	(5,059.00)
2015-10	W/H FICA Social Security	0.00			0.00	(9,786.00)
2020-10	W/H State Tax	0.00			0.00	(10,689.00)
2025-10	W/H Federal Tax	0.00			0.00	(37,198.00)
2030-10	W/H Life Insurance	(3,523.00)			(3,523.00)	1,384.00
2035-10	W/H 401k	(28,606.00)			(28,606.00)	8,034.00
2040-10	W/H Garnishment	(156.00)			(156.00)	(9,797.00)
2045-10	W/H Pension Loan	(2,938.00)			(2,938.00)	25,787.00
2046-10	W/H - FSA	1,553.00			1,553.00	0.00
2047-10	W/H - HSA	1,251.00			1,251.00	0.00
2050-10	W/H Other	(193,490.00)			(193,490.00)	(37,624.00)
2051-10	W/H Employee Contributions	(8,832.00)			(8,832.00)	(8,742.00)
2052-10	W/H Rent	(20,988.00)			(20,988.00)	0.00
2054-10	Credit Card Clearing Account	118,143.00			118,143.00	0.00
2055-10	Due To/Due From Employee Emergency Fund	(15,685.00)			(15,685.00)	1,055.00
2056-10	Pharmacy Clearing Account	0.00			0.00	(5,136.00)
2060-10	Accrued Accounting Fees	(62,912.00)			(62,912.00)	(38,068.00)
2070-10	A/R Refunds	(7,175.00)			(7,175.00)	(12,171.00)
2073-10	Unclaimed Property Payable	(6,374.00)			(6,374.00)	(6,020.00)
2075-10	Payroll Cash Clearing	(764,293.00)			(764,293.00)	(8,054.00)
2080-10	Accrued Other	53,886.00			53,886.00	0.00
2090-10	Resident Fund	(38,934.00)			(38,934.00)	(45,495.00)
2110-10	ER Medicare FICA	48,104.00			48,104.00	(142.00)
2115-10	ER Soc Sec FICA	202,266.00			202,266.00	(1,037.00)
2118-10	Accrued Payroll Taxes	(2,320.00)			(2,320.00)	(2,208.00)
2120-10	Accrued Payroll	(30,321.00)			(30,321.00)	(200,657.00)
2130-10	Accrued Vac/Sick/Holiday	(511,407.00)			(511,407.00)	(448,016.00)
2135-10	Accrued TaxesVac/Sick/Hol	(39,120.00)			(39,120.00)	(34,270.00)
2140-10	Accrued Pension	(12,733.00)			(12,733.00)	0.00
2180-10	Other Current Liabilities	(28,388.00)		(10,168.00)	(38,556.00)	(94,493.00)
			RJE - 10	(10,168.00)		
2181-10	Sales And Use Tax Payable	(1,874.00)			(1,874.00)	0.00
2200-10	Accrued Bond Interest	(9,013.00)			(9,013.00)	(9,013.00)
2500-10	Due To Third Party Reimburse Agencies	0.00			0.00	(177,721.00)
2650-10	Annuities Payable	(5,396.00)			(5,396.00)	(5,453.00)
2730-10	Loan Payable (FNB-Tax Exempt)	(2,919,319.00)			(2,919,319.00)	(2,919,319.00)
2910-10	Third Party Reserve-Medicare	(120,726.00)			(120,726.00)	(120,726.00)
2930-10	Other Non-Current Liabilities	(500,000.00)			(500,000.00)	(500,000.00)
2941-10	Deferred Revenue - Nelson Hall	(214,105.00)			(214,105.00)	(8,618.00)
2990-10	Intercompany Transfers	(9,386,399.00)			(9,386,399.00)	(9,386,399.00)
2995-10	Due To/From	(66,595,961.00)			(66,595,961.00)	(46,351,908.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
2995-E-100	Due To/From	(39,985.00)			(39,985.00)	(43,806.00)
3000-10	Retained Earnings	3,296,592.00			3,296,592.00	7,455,491.00
3020-10	Temporarily Restricted Net Assets	(236,588.00)			(236,588.00)	(164,371.00)
3035-10	Mary Melby Net Assets	(386,519.00)			(386,519.00)	(401,187.00)
4000-10-11	Room And Board-Medicare A	(1,954,365.00)			(1,954,365.00)	(2,560,320.00)
4000-15-11	Room And Board-Managed Medicare	(2,833,706.00)			(2,833,706.00)	(2,276,016.00)
4000-20-11	Room And Board-Managed Care	(204,295.00)			(204,295.00)	(272,344.00)
4000-25-11	Room And Board-Hospice	(208,805.00)			(208,805.00)	(425,465.00)
4000-30-11	Room And Board-Medicaid Cert	(5,748,585.00)			(5,748,585.00)	(6,237,360.00)
4000-35-11	Room And Board-Routine Hospice (Medicaid)	(667,015.00)			(667,015.00)	(583,694.00)
4000-40-11	Room And Board-Medicaid Pending	(611,800.00)			(611,800.00)	(139,525.00)
4000-45-11	Room And Board-Private	(4,344,255.00)			(4,344,255.00)	(3,926,050.00)
4000-45-12	Room And Board-Private	(86,665.00)			(86,665.00)	(90,100.00)
4000-65-12	Room And Board-RCH Medicaid	(1,618,565.00)			(1,618,565.00)	(1,829,725.00)
4001-10-11	Add: Contractual Adjustment-Medicare A	(294,471.00)			(294,471.00)	(353,274.00)
4001-15-11	Add: Contractual Adjustment-Managed Medicare	158,003.00			158,003.00	194,188.00
4002-10-11	Less: Contractual Adjustment-Medicare A	757,927.00			757,927.00	795,468.00
4002-15-11	Less: Contractual Adjustment-Managed Medicare	1,048,888.00			1,048,888.00	588,379.00
4002-20-10	Less: Contractual Adjustment-Managed Care	0.00			0.00	(11,096.00)
4002-20-11	Less: Contractual Adjustment-Managed Care	123,384.00			123,384.00	358,371.00
4002-25-11	Less: Contractual Adjustment-Hospice	797.00			797.00	(10.00)
4002-30-11	Less: Contractual Adjustment-Medicaid Cert	2,564,286.00			2,564,286.00	2,853,887.00
4002-35-11	Less: Contractual Adjustment-Routine Hospice (Medicaid)	305,261.00			305,261.00	260,440.00
4002-40-11	Less: Contractual Adjustment-Medicaid Pending	271,430.00			271,430.00	63,044.00
4002-45-12	Less: Contractual Adjustment-Private	0.00			0.00	(1.00)
4002-55-10	Less: Contractual Adjustment-Commercial	0.00			0.00	11,096.00
4002-55-11	Less: Contractual Adjustment-Commercial	62,467.00			62,467.00	30,016.00
4002-65-12	Less: Contractual Adjustment-RCH Medicaid	210,193.00			210,193.00	252,462.00
4003-30-10	Prior Year-Medicaid Cert	(166,410.00)			(166,410.00)	166,410.00
4005-30-11	Room Reservation-Medicaid Cert	525.00			525.00	7,270.00
4005-45-11	Room Reservation-Private	(42,905.00)			(42,905.00)	(70,210.00)
4005-45-12	Room Reservation-Private	(2,890.00)			(2,890.00)	0.00
4005-65-12	Room Reservation-RCH Medicaid	(53,330.00)			(53,330.00)	(106,790.00)
4006-10-11	Less: Various Discounts-Medicare A	0.00			0.00	80,901.00
4006-45-11	Less: Various Discounts-Private	18,609.00			18,609.00	0.00
4025-10-11	Pharmacy-Medicare A	(146,328.00)			(146,328.00)	(141,891.00)
4025-15-11	Pharmacy-Managed Medicare	(226,654.00)			(226,654.00)	(92,606.00)
4025-20-11	Pharmacy-Managed Care	(8,664.00)			(8,664.00)	(69,752.00)
4025-25-11	Pharmacy-Hospice	(623.00)			(623.00)	10.00
4025-30-11	Pharmacy-Medicaid Cert	(3,870.00)			(3,870.00)	(8,386.00)
4025-40-11	Pharmacy-Medicaid Pending	(650.00)			(650.00)	0.00
4025-45-11	Pharmacy-Private	(8.00)			(8.00)	0.00
4025-6100-10	Pharmacy-Nursing-Short Term	0.00			0.00	30.00
4030-10-11	Oxygen-Medicare A	(3,484.00)			(3,484.00)	(3,587.00)
4030-15-11	Oxygen-Managed Medicare	(7,375.00)			(7,375.00)	(2,529.00)
4030-20-11	Oxygen-Managed Care	(394.00)			(394.00)	(1,140.00)
4030-30-11	Oxygen-Medicaid Cert	(10,377.00)			(10,377.00)	(3,159.00)
4030-40-11	Oxygen-Medicaid Pending	(609.00)			(609.00)	0.00
4030-45-11	Oxygen-Private	0.00			0.00	71.00
4035-6600-99999999-10	Equipment Rental-Therapy	897.00			897.00	0.00
4040-6600-10-11	Physical Therapy-Therapy-Medicare A	(255,563.00)			(255,563.00)	(279,181.00)
4045-6600-10-11	Occupational Therapy-Therapy-Medicare A	(249,990.00)			(249,990.00)	(277,642.00)
4045-6700-10	Occupational Therapy-Pharmacy	0.00			0.00	40.00
4050-6600-10-11	Speech Therapy-Therapy-Medicare A	(54,636.00)			(54,636.00)	(64,416.00)
4060-10-11	IV Therapy-Medicare A	(11,679.00)			(11,679.00)	(21.00)
4060-15-11	IV Therapy-Managed Medicare	(11,979.00)			(11,979.00)	(168.00)
4060-20-11	IV Therapy-Managed Care	(2,326.00)			(2,326.00)	(66.00)
4060-25-11	IV Therapy-Hospice	(174.00)			(174.00)	0.00
4060-30-11	IV Therapy-Medicaid Cert	(128.00)			(128.00)	(180.00)
4070-10-11	Lab-Medicare A	(29,153.00)			(29,153.00)	(20,377.00)
4070-15-11	Lab-Managed Medicare	(33,116.00)			(33,116.00)	(7,284.00)
4070-20-11	Lab-Managed Care	(4,768.00)			(4,768.00)	(14,286.00)
4070-30-11	Lab-Medicaid Cert	(1,648.00)			(1,648.00)	(2,245.00)
4070-40-11	Lab-Medicaid Pending	(95.00)			(95.00)	(75.00)
4075-10-11	Radiology-Medicare A	(7,072.00)			(7,072.00)	(8,353.00)
4075-15-11	Radiology-Managed Medicare	(11,358.00)			(11,358.00)	(5,765.00)
4075-20-11	Radiology-Managed Care	(325.00)			(325.00)	(2,832.00)
4085-15-11	Other Ancillaries-Managed Medicare	0.00			0.00	(100.00)
4140-6600-15-11	Physical Therapy - Managed Medicare-Therapy-Managed Medicare	(340,919.00)			(340,919.00)	(220,837.00)
4145-6600-15-11	Occupational Therapy - Managed Medicare-Therapy-Managed Medicare	(342,631.00)			(342,631.00)	(214,237.00)
4150-6600-15-11	Speech Therapy - Managed Medicare-Therapy-Managed Medicare	(71,896.00)			(71,896.00)	(31,945.00)
4240-20-10	Physical Therapy- Managed Care-Managed Care	0.00			0.00	22,985.00
4240-6600-20-11	Physical Therapy- Managed Care-Therapy-Managed Care	(21,445.00)			(21,445.00)	(115,670.00)
4245-20-10	Occupational Therapy- Managed Care- -Managed Care	0.00			0.00	30,746.00
4245-6600-20-11	Occupational Therapy- Managed Care-Therapy-Managed Care	(21,170.00)			(21,170.00)	(115,344.00)
4250-20-10	Speech Therapy- Managed Care- -Managed Care	0.00			0.00	12,912.00
4250-6600-20-11	Speech Therapy- Managed Care-Therapy-Managed Care	(172.00)			(172.00)	(29,251.00)
4440-6200-10	Physical Therapy- Medicaid-Nursing-Long Term	0.00			0.00	24.00
4440-6600-30-11	Physical Therapy- Medicaid-Therapy-Medicaid Cert	(2,074.00)			(2,074.00)	(13,674.00)
4445-6600-30-11	Occupational Therapy- Medicaid-Therapy-Medicaid Cert	(3,596.00)			(3,596.00)	(17,607.00)
4450-6600-30-11	Speech Therapy- Medicaid-Therapy-Medicaid Cert	(918.00)			(918.00)	(7,076.00)
4740-6600-45-11	Physical Therapy- Private-Therapy-Private	472.00			472.00	(42,537.00)
4745-6600-45-11	Occupational Therapy- Private-Therapy-Private	1,593.00			1,593.00	(4,943.00)
4750-6600-45-11	Speech Therapy- Private-Therapy-Private	(821.00)			(821.00)	(1,303.00)
5240-6600-60-11	Physical Therapy- Med B In House-Therapy-Med B-In house	(88,793.00)			(88,793.00)	(50,471.00)
5245-6600-60-11	Occupational Therapy- Med B In House-Therapy-Med B-In house	(125,112.00)			(125,112.00)	(53,155.00)
5250-6600-60-11	Speech Therapy- Med B In House-Therapy-Med B-In house	(37,630.00)			(37,630.00)	(18,774.00)
5290-6600-60-11	Less: Contractual Adjustment- Med B In House-Therapy-Med B-In house	57,361.00			57,361.00	24,443.00
5340-6600-70-11	Physical Therapy- Med B Outpatient-Therapy-Med B-outpatient	(92,476.00)			(92,476.00)	(110,170.00)
5345-6600-70-11	Occupational Therapy- Med B Outpatient-Therapy-Med B-outpatient	(8,845.00)			(8,845.00)	(3,992.00)
5350-6600-70-11	Speech Therapy- Med B Outpatient-Therapy-Med B-outpatient	(11,317.00)			(11,317.00)	(335.00)
5390-6600-70-11	Less: Contractual Adjustment- Med B Outpt-Therapy-Med B-outpatient	20,537.00			20,537.00	23,329.00
5440-55-10	Physical Therapy- Commercial OP-Commercial	0.00			0.00	(22,985.00)
5440-6600-55-11	Physical Therapy- Commercial OP-Therapy-Commercial	(139,493.00)			(139,493.00)	(26,317.00)
5445-55-10	Occupational Therapy- Commercial OP-Commercial	0.00			0.00	(30,746.00)
5445-6600-55-11	Occupational Therapy- Commercial OP-Therapy-Commercial	(73,011.00)			(73,011.00)	(1,312.00)
5450-55-10	Speech Therapy- Commercial OP-Commercial	0.00			0.00	(12,912.00)
5450-6600-55-11	Speech Therapy- Commercial OP-Therapy-Commercial	(19,278.00)			(19,278.00)	(654.00)
5660-10	Garage/Parking Fees	(3,976.00)			(3,976.00)	(1,952.00)
5820-10	Rental Income	0.00			0.00	(12,043.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
5830-48-10	Cable TV-Other-Resident Related Income	0.00			0.00	(120.00)
5831-11	Technology Fee	(15,817.00)			(15,817.00)	(18,388.00)
5890-9300-10	Loss/Gain On Disposal Of Equip-Depreciation/Amortization	5,420.00			5,420.00	0.00
5899-10	Misc. Income	(20.00)			(20.00)	(21,260.00)
			RJE - 12	0.00		
5899-8300-10	Misc. Income-Administration	0.00			0.00	(4.00)
5899-99-10	Misc. Income-Other-Non-Resident Income	(9,362.00)			(9,362.00)	(81,994.00)
5900-10	Interest Income Gen Fund	(101,024.00)			(101,024.00)	(25,964.00)
5924-10	Interest Income Mary Melby	(12,404.00)			(12,404.00)	(10,652.00)
5930-10	Realized Gain/Loss Gift Annuity	(4,813.00)			(4,813.00)	(40,249.00)
5934-10	Realized Gain/Loss Key Bank	(9,258.00)			(9,258.00)	(6,109.00)
5940-10	Unrealized Loss/Gain Gift Annuity	(134,643.00)			(134,643.00)	(61,457.00)
5944-10	Unrealized Gain/Loss Key Bank	(73,470.00)			(73,470.00)	(32,521.00)
5950-7700-96-10	Unrestricted Donations-Development-Donations	(2,100.00)			(2,100.00)	0.00
5955-10	Gift Annuity Donations	2,028.00			2,028.00	(12,513.00)
5960-10	Temporarily Restricted Donations	0.00			0.00	(300.00)
5980-10	Temp.Restricted-Resident Benevolent	0.00			0.00	(194.00)
5985-10	Mary Melby Donations	(100.00)			(100.00)	(2,065.00)
6100-6100-61006100-10	Wages - Regular-Nursing-Short Term	321,931.00			321,931.00	340,306.00
6100-6100-61006101-10	Wages - Regular-Nursing-Short Term	45,277.00			45,277.00	2,615.00
6100-6100-61006110-10	Wages - Regular-Nursing-Short Term	357,764.00			357,764.00	167,113.00
6100-6100-61006120-10	Wages - Regular-Nursing-Short Term	819,650.00			819,650.00	584,365.00
6100-6100-61006121-10	Wages - Regular-Nursing-Short Term	25,567.00			25,567.00	5,290.00
6100-6100-61006122-10	Wages - Regular-Nursing-Short Term	7,148.00			7,148.00	3,298.00
6100-6100-62006100-10	Wages - Regular-Nursing-Short Term	43,436.00			43,436.00	0.00
6100-6200-62006100-10	Wages - Regular-Nursing-Long Term	396,403.00			396,403.00	375,542.00
6100-6200-62006110-10	Wages - Regular-Nursing-Long Term	541,407.00			541,407.00	517,000.00
6100-6200-62006120-10	Wages - Regular-Nursing-Long Term	1,041,761.00			1,041,761.00	1,040,046.00
6100-6300-63006100-10	Wages - Regular-RCH	8,032.00			8,032.00	3,832.00
6100-6300-63006110-10	Wages - Regular-RCH	46,320.00			46,320.00	3,532.00
6100-6300-63006120-10	Wages - Regular-RCH	295,244.00			295,244.00	319,259.00
6100-6300-63006130-10	Wages - Regular-RCH	0.00			0.00	(1,183.00)
6100-6400-64006110-10	Wages - Regular-Nursing Administration	170.00			170.00	0.00
6100-6400-64006111-10	Wages - Regular-Nursing Administration	31,298.00			31,298.00	11,879.00
6100-6400-64006112-10	Wages - Regular-Nursing Administration	69,164.00			69,164.00	446.00
6100-6400-64006113-10	Wages - Regular-Nursing Administration	0.00			0.00	404.00
6100-6400-64006114-10	Wages - Regular-Nursing Administration	106,975.00			106,975.00	98,890.00
6100-6400-64006115-10	Wages - Regular-Nursing Administration	57,627.00			57,627.00	119,751.00
6100-6400-64006116-10	Wages - Regular-Nursing Administration	6,769.00			6,769.00	100.00
6100-6400-64006120-10	Wages - Regular-Nursing Administration	54,050.00			54,050.00	39,245.00
6100-6400-64006125-10	Wages - Regular-Nursing Administration	37,055.00			37,055.00	0.00
6100-6600-66006104-10	Wages - Regular-Therapy	253,555.00			253,555.00	159,523.00
6100-6600-66006105-10	Wages - Regular-Therapy	188,999.00			188,999.00	153,113.00
6100-6600-66006106-10	Wages - Regular-Therapy	98,614.00			98,614.00	72,866.00
6100-6600-66006110-10	Wages - Regular-Therapy	144,558.00			144,558.00	174,832.00
6100-6600-66006115-10	Wages - Regular-Therapy	113,978.00			113,978.00	97,882.00
6100-6600-66006135-10	Wages - Regular-Therapy	17,152.00			17,152.00	0.00
6100-7200-72006100-10	Wages - Regular-Life Enrichment	9,813.00			9,813.00	2,732.00
6100-7200-72006110-10	Wages - Regular-Life Enrichment	92,657.00			92,657.00	83,494.00
6100-7300-73006100-10	Wages - Regular-Christian Ministries	5,154.00			5,154.00	626.00
6100-7300-73006110-10	Wages - Regular-Christian Ministries	16,540.00			16,540.00	17,500.00
6100-7500-75006100-10	Wages - Regular-Social Services	10,867.00			10,867.00	3,826.00
6100-7500-75006110-10	Wages - Regular-Social Services	34,343.00			34,343.00	69,235.00
6100-7500-75006112-10	Wages - Regular-Social Services	14,670.00			14,670.00	0.00
6100-7600-76006100-10	Wages - Regular-Admissions	19,576.00			19,576.00	3,925.00
6100-7600-76006120-10	Wages - Regular-Admissions	8,056.00			8,056.00	0.00
6100-7600-76006122-10	Wages - Regular-Admissions	54,924.00			54,924.00	33,746.00
6100-7600-76006125-10	Wages - Regular-Admissions	0.00			0.00	9,127.00
6100-7800-78006110-10	Wages - Regular-Dietary	146,147.00			146,147.00	145,830.00
6100-7800-78006120-10	Wages - Regular-Dietary	288,948.00			288,948.00	291,557.00
6100-7800-78006125-10	Wages - Regular-Dietary	(2,735.00)			(2,735.00)	10,296.00
6100-7900-79006100-10	Wages - Regular-Laundry	509.00			509.00	515.00
6100-7900-79006120-10	Wages - Regular-Laundry	41,561.00			41,561.00	23,572.00
6100-8000-80006100-10	Wages - Regular-Housekpeeping	4,518.00			4,518.00	2,321.00
6100-8000-80006120-10	Wages - Regular-Housekpeeping	226,680.00			226,680.00	202,226.00
6100-8100-81006100-10	Wages - Regular-Maintenance	8,510.00			8,510.00	3,787.00
6100-8100-81006120-10	Wages - Regular-Maintenance	86,876.00			86,876.00	64,305.00
6100-8300-83006100-10	Wages - Regular-Administration	30,830.00			30,830.00	91,295.00
6100-8300-83006120-10	Wages - Regular-Administration	(6,471.00)			(6,471.00)	37,857.00
6100-8300-83006122-10	Wages - Regular-Administration	(665.00)			(665.00)	75,162.00
6100-8300-83106100-10	Wages - Regular-Administration	(29,744.00)			(29,744.00)	0.00
6100-8310-83106100-10	Wages - Regular-Executive Office	46,522.00			46,522.00	0.00
6100-8315-83156120-10	Wages - Regular-Reception & Clerical	10,700.00			10,700.00	0.00
6100-8315-83156122-10	Wages - Regular-Reception & Clerical	78,828.00			78,828.00	0.00
6100-8700-87006120-10	Wages - Regular-Finance	99,874.00			99,874.00	81,895.00
6100-8800-88006120-10	Wages - Regular-IT	29,138.00			29,138.00	16,602.00
6100-8900-89006120-10	Wages - Regular-Human Resources	11,940.00			11,940.00	3,556.00
6101-6100-61006100-10	Wages - Overtime-Nursing-Short Term	50,405.00			50,405.00	66,582.00
6101-6100-61006101-10	Wages - Overtime-Nursing-Short Term	2,824.00			2,824.00	135.00
6101-6100-61006110-10	Wages - Overtime-Nursing-Short Term	51,119.00			51,119.00	34,410.00
6101-6100-61006120-10	Wages - Overtime-Nursing-Short Term	74,067.00			74,067.00	42,168.00
6101-6100-61006121-10	Wages - Overtime-Nursing-Short Term	541.00			541.00	0.00
6101-6100-61006122-10	Wages - Overtime-Nursing-Short Term	531.00			531.00	630.00
6101-6100-62006100-10	Wages - Overtime-Nursing-Short Term	8,106.00			8,106.00	0.00
6101-6200-62006100-10	Wages - Overtime-Nursing-Long Term	22,953.00			22,953.00	46,106.00
6101-6200-62006110-10	Wages - Overtime-Nursing-Long Term	43,282.00			43,282.00	68,901.00
6101-6200-62006120-10	Wages - Overtime-Nursing-Long Term	92,711.00			92,711.00	80,924.00
6101-6300-63006100-10	Wages - Overtime-RCH	0.00			0.00	1,664.00
6101-6300-63006110-10	Wages - Overtime-RCH	1,144.00			1,144.00	1,968.00
6101-6300-63006120-10	Wages - Overtime-RCH	22,618.00			22,618.00	25,735.00
6101-6400-64006111-10	Wages - Overtime-Nursing Administration	4,171.00			4,171.00	708.00
6101-6400-64006114-10	Wages - Overtime-Nursing Administration	22,722.00			22,722.00	36,730.00
6101-6400-64006115-10	Wages - Overtime-Nursing Administration	0.00			0.00	3,204.00
6101-6400-64006120-10	Wages - Overtime-Nursing Administration	5,621.00			5,621.00	6,943.00
6101-6400-64006125-10	Wages - Overtime-Nursing Administration	123.00			123.00	0.00
6101-6600-66006104-10	Wages - Overtime-Therapy	15,285.00			15,285.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
6101-6600-66006105-10	Wages - Overtime-Therapy	7,514.00			7,514.00	0.00
6101-6600-66006106-10	Wages - Overtime-Therapy	3,546.00			3,546.00	0.00
6101-6600-66006110-10	Wages - Overtime-Therapy	8,313.00			8,313.00	868.00
6101-6600-66006115-10	Wages - Overtime-Therapy	5,632.00			5,632.00	63.00
6101-6600-66006135-10	Wages - Overtime-Therapy	1,737.00			1,737.00	0.00
6101-7200-72006110-10	Wages - Overtime-Life Enrichment	356.00			356.00	359.00
6101-7500-75006110-10	Wages - Overtime-Social Services	0.00			0.00	23.00
6101-7600-76006120-10	Wages - Overtime-Admissions	9.00			9.00	0.00
6101-7600-76006122-10	Wages - Overtime-Admissions	2,964.00			2,964.00	2,959.00
6101-7800-78006110-10	Wages - Overtime-Dietary	16,494.00			16,494.00	16,004.00
6101-7800-78006120-10	Wages - Overtime-Dietary	30,473.00			30,473.00	55,020.00
6101-7900-79006120-10	Wages - Overtime-Laundry	3,513.00			3,513.00	4,662.00
6101-8000-80006120-10	Wages - Overtime-Housekpeeping	11,177.00			11,177.00	7,397.00
6101-8100-81006120-10	Wages - Overtime-Maintenance	2,398.00			2,398.00	1,970.00
6101-8300-83006120-10	Wages - Overtime-Administration	270.00			270.00	29.00
6101-8700-87006120-10	Wages - Overtime-Finance	1,772.00			1,772.00	101.00
6110-6200-62006110-10	Wages - Salary-Nursing-Long Term	0.00			0.00	1,380.00
6110-6300-63006130-10	Wages - Salary-RCH	0.00			0.00	1,380.00
6110-6400-64006111-10	Wages - Salary-Nursing Administration	116,937.00			116,937.00	115,319.00
6110-6400-64006112-10	Wages - Salary-Nursing Administration	15,512.00			15,512.00	24,620.00
6110-6400-64006113-10	Wages - Salary-Nursing Administration	0.00			0.00	37,173.00
6110-6400-64006115-10	Wages - Salary-Nursing Administration	196,121.00			196,121.00	115,514.00
6110-6400-64006116-10	Wages - Salary-Nursing Administration	57,942.00			57,942.00	46,708.00
6110-6600-66006104-10	Wages - Salary-Therapy	4,770.00			4,770.00	0.00
6110-6600-66006105-10	Wages - Salary-Therapy	3,634.00			3,634.00	0.00
6110-6600-66006106-10	Wages - Salary-Therapy	2,327.00			2,327.00	0.00
6110-6600-66006110-10	Wages - Salary-Therapy	3,122.00			3,122.00	0.00
6110-6600-66006135-10	Wages - Salary-Therapy	2,764.00			2,764.00	0.00
6110-7200-72006100-10	Wages - Salary-Life Enrichment	44,941.00			44,941.00	53,292.00
6110-7200-72006110-10	Wages - Salary-Life Enrichment	4,907.00			4,907.00	0.00
6110-7300-73006100-10	Wages - Salary-Christian Ministries	23,180.00			23,180.00	24,370.00
6110-7300-73006110-10	Wages - Salary-Christian Ministries	1,765.00			1,765.00	0.00
6110-7500-75006100-10	Wages - Salary-Social Services	66,912.00			66,912.00	49,165.00
6110-7500-75006110-10	Wages - Salary-Social Services	3,565.00			3,565.00	0.00
6110-7600-76006100-10	Wages - Salary-Admissions	81,564.00			81,564.00	79,407.00
6110-7900-79006100-10	Wages - Salary-Laundry	3,806.00			3,806.00	6,083.00
6110-8000-80006100-10	Wages - Salary-Housekpeeping	18,476.00			18,476.00	26,276.00
6110-8100-81006100-10	Wages - Salary-Maintenance	30,347.00			30,347.00	26,853.00
6110-8100-81006120-10	Wages - Salary-Maintenance	10,258.00			10,258.00	8,265.00
6110-8300-83006100-10	Wages - Salary-Administration	(27,185.00)		(225,615.00)	(252,800.00)	26,572.00
			RJE - 1	(225,615.00)		
6110-8300-83006120-10	Wages - Salary-Administration	22,570.00			22,570.00	10,723.00
6110-8310-83106100-10	Wages - Salary-Executive Office	416,283.00		(174,663.00)	241,620.00	0.00
			RJE - 13	(174,663.00)		
6110-8315-83156120-10	Wages - Salary-Reception & Clerical	3,223.00			3,223.00	0.00
6110-8700-87006120-10	Wages - Salary-Finance	205,795.00			205,795.00	205,439.00
6110-8800-88006120-10	Wages - Salary-IT	98,119.00			98,119.00	103,954.00
6110-8900-89006120-10	Wages - Salary-Human Resources	47,448.00			47,448.00	107,876.00
6120-6100-61006100-10	Wages - Vacation-Nursing-Short Term	369.00			369.00	16,959.00
6120-6100-61006101-10	Wages - Vacation-Nursing-Short Term	0.00			0.00	555.00
6120-6100-61006110-10	Wages - Vacation-Nursing-Short Term	8,820.00			8,820.00	1,932.00
6120-6100-61006120-10	Wages - Vacation-Nursing-Short Term	15,314.00			15,314.00	18,620.00
6120-6100-61006121-10	Wages - Vacation-Nursing-Short Term	0.00			0.00	1,094.00
6120-6100-62006100-10	Wages - Vacation-Nursing-Short Term	378.00			378.00	0.00
6120-6200-62006100-10	Wages - Vacation-Nursing-Long Term	0.00			0.00	9,770.00
6120-6200-62006110-10	Wages - Vacation-Nursing-Long Term	0.00			0.00	26,730.00
6120-6200-62006120-10	Wages - Vacation-Nursing-Long Term	0.00			0.00	39,620.00
6120-6300-63006110-10	Wages - Vacation-RCH	1,279.00			1,279.00	0.00
6120-6300-63006120-10	Wages - Vacation-RCH	3,275.00			3,275.00	10,603.00
6120-6300-63006130-10	Wages - Vacation-RCH	0.00			0.00	(7,258.00)
6120-6400-64006110-10	Wages - Vacation-Nursing Administration	64.00			64.00	0.00
6120-6400-64006111-10	Wages - Vacation-Nursing Administration	3,038.00			3,038.00	(2,194.00)
6120-6400-64006112-10	Wages - Vacation-Nursing Administration	451.00			451.00	1,479.00
6120-6400-64006113-10	Wages - Vacation-Nursing Administration	0.00			0.00	(2,398.00)
6120-6400-64006114-10	Wages - Vacation-Nursing Administration	430.00			430.00	3,773.00
6120-6400-64006115-10	Wages - Vacation-Nursing Administration	1,664.00			1,664.00	10,067.00
6120-6400-64006116-10	Wages - Vacation-Nursing Administration	0.00			0.00	2,732.00
6120-6400-64006120-10	Wages - Vacation-Nursing Administration	466.00			466.00	1,767.00
6120-6600-66006104-10	Wages - Vacation-Therapy	1,598.00			1,598.00	4,820.00
6120-6600-66006105-10	Wages - Vacation-Therapy	4,259.00			4,259.00	8,890.00
6120-6600-66006106-10	Wages - Vacation-Therapy	277.00			277.00	0.00
6120-6600-66006110-10	Wages - Vacation-Therapy	800.00			800.00	15,115.00
6120-6600-66006115-10	Wages - Vacation-Therapy	0.00			0.00	7,627.00
6120-6600-66006135-10	Wages - Vacation-Therapy	435.00			435.00	0.00
6120-7200-72006100-10	Wages - Vacation-Life Enrichment	720.00			720.00	2,481.00
6120-7200-72006110-10	Wages - Vacation-Life Enrichment	1,165.00			1,165.00	3,327.00
6120-7300-73006100-10	Wages - Vacation-Christian Ministries	0.00			0.00	(308.00)
6120-7300-73006110-10	Wages - Vacation-Christian Ministries	331.00			331.00	0.00
6120-7500-75006100-10	Wages - Vacation-Social Services	1,235.00			1,235.00	4,872.00
6120-7500-75006110-10	Wages - Vacation-Social Services	0.00			0.00	919.00
6120-7600-76006100-10	Wages - Vacation-Admissions	0.00			0.00	3,262.00
6120-7600-76006120-10	Wages - Vacation-Admissions	792.00			792.00	0.00
6120-7600-76006122-10	Wages - Vacation-Admissions	0.00			0.00	2,134.00
6120-7800-78006110-10	Wages - Vacation-Dietary	5,206.00			5,206.00	8,283.00
6120-7800-78006120-10	Wages - Vacation-Dietary	3,803.00			3,803.00	11,813.00
6120-7800-78006125-10	Wages - Vacation-Dietary	0.00			0.00	580.00
6120-7900-79006100-10	Wages - Vacation-Laundry	0.00			0.00	62.00
6120-7900-79006120-10	Wages - Vacation-Laundry	509.00			509.00	1,539.00
6120-8000-80006100-10	Wages - Vacation-Housekpeeping	0.00			0.00	310.00
6120-8000-80006120-10	Wages - Vacation-Housekpeeping	4,654.00			4,654.00	9,276.00
6120-8100-81006100-10	Wages - Vacation-Maintenance	283.00			283.00	1,297.00
6120-8100-81006120-10	Wages - Vacation-Maintenance	814.00			814.00	3,690.00
6120-8300-83006100-10	Wages - Vacation-Administration	1,009.00			1,009.00	23,019.00
6120-8300-83006120-10	Wages - Vacation-Administration	0.00			0.00	3,582.00
6120-8300-83006122-10	Wages - Vacation-Administration	0.00			0.00	3,792.00
6120-8310-83106100-10	Wages - Vacation-Executive Office	4,150.00			4,150.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
6120-8315-83156120-10	Wages - Vacation-Reception & Clerical	101.00			101.00	0.00
6120-8315-83156122-10	Wages - Vacation-Reception & Clerical	949.00			949.00	0.00
6120-8700-87006120-10	Wages - Vacation-Finance	3,919.00		(69,970.00)	(66,051.00)	(56,066.00)
			RJE - 2	(69,970.00)		
6120-8800-88006120-10	Wages - Vacation-IT	3,094.00			3,094.00	7,351.00
6120-8900-89006120-10	Wages - Vacation-Human Resources	0.00			0.00	5,001.00
6121-6100-61006100-10	Wages - Sick-Nursing-Short Term	226.00			226.00	1,370.00
6121-6100-61006120-10	Wages - Sick-Nursing-Short Term	383.00			383.00	1,571.00
6121-6100-61006121-10	Wages - Sick-Nursing-Short Term	168.00			168.00	0.00
6121-6200-62006100-10	Wages - Sick-Nursing-Long Term	554.00			554.00	2,895.00
6121-6200-62006110-10	Wages - Sick-Nursing-Long Term	294.00			294.00	2,775.00
6121-6200-62006120-10	Wages - Sick-Nursing-Long Term	2,191.00			2,191.00	5,425.00
6121-6300-63006120-10	Wages - Sick-RCH	8,626.00			8,626.00	6,061.00
6121-6400-64006114-10	Wages - Sick-Nursing Administration	1,388.00			1,388.00	625.00
6121-6400-64006115-10	Wages - Sick-Nursing Administration	0.00			0.00	476.00
6121-6400-64006120-10	Wages - Sick-Nursing Administration	0.00			0.00	19.00
6121-6600-66006104-10	Wages - Sick-Therapy	1,355.00			1,355.00	2,927.00
6121-6600-66006105-10	Wages - Sick-Therapy	0.00			0.00	619.00
6121-6600-66006110-10	Wages - Sick-Therapy	0.00			0.00	1,804.00
6121-6600-66006115-10	Wages - Sick-Therapy	144.00			144.00	1,067.00
6121-7200-72006100-10	Wages - Sick-Life Enrichment	0.00			0.00	407.00
6121-7200-72006110-10	Wages - Sick-Life Enrichment	0.00			0.00	355.00
6121-7500-75006100-10	Wages - Sick-Social Services	0.00			0.00	184.00
6121-7500-75006110-10	Wages - Sick-Social Services	0.00			0.00	309.00
6121-7600-76006100-10	Wages - Sick-Admissions	357.00			357.00	713.00
6121-7600-76006122-10	Wages - Sick-Admissions	362.00			362.00	397.00
6121-7800-78006110-10	Wages - Sick-Dietary	784.00			784.00	899.00
6121-7800-78006120-10	Wages - Sick-Dietary	8,072.00			8,072.00	4,058.00
6121-7900-79006100-10	Wages - Sick-Laundry	0.00			0.00	100.00
6121-7900-79006120-10	Wages - Sick-Laundry	0.00			0.00	218.00
6121-8000-80006100-10	Wages - Sick-Housekpeeping	0.00			0.00	451.00
6121-8000-80006120-10	Wages - Sick-Housekpeeping	23.00			23.00	1,173.00
6121-8100-81006100-10	Wages - Sick-Maintenance	989.00			989.00	249.00
6121-8100-81006120-10	Wages - Sick-Maintenance	416.00			416.00	946.00
6121-8300-83006100-10	Wages - Sick-Administration	1,904.00			1,904.00	13,031.00
6121-8300-83006120-10	Wages - Sick-Administration	0.00			0.00	681.00
6121-8300-83006122-10	Wages - Sick-Administration	0.00			0.00	451.00
6121-8310-83106100-10	Wages - Sick-Executive Office	531.00			531.00	0.00
6121-8315-83156120-10	Wages - Sick-Reception & Clerical	300.00			300.00	0.00
6121-8700-87006120-10	Wages - Sick-Finance	636.00			636.00	2,745.00
6121-8800-88006120-10	Wages - Sick-IT	1,867.00			1,867.00	1,516.00
6121-8900-89006120-10	Wages - Sick-Human Resources	597.00			597.00	906.00
6122-6100-61006100-10	Wages - Holiday-Nursing-Short Term	4,107.00			4,107.00	3,603.00
6122-6100-61006101-10	Wages - Holiday-Nursing-Short Term	738.00			738.00	0.00
6122-6100-61006110-10	Wages - Holiday-Nursing-Short Term	3,343.00			3,343.00	861.00
6122-6100-61006120-10	Wages - Holiday-Nursing-Short Term	10,451.00			10,451.00	4,774.00
6122-6100-61006121-10	Wages - Holiday-Nursing-Short Term	524.00			524.00	659.00
6122-6100-62006100-10	Wages - Holiday-Nursing-Short Term	40,958.00			40,958.00	0.00
6122-6200-62006100-10	Wages - Holiday-Nursing-Long Term	1,121.00			1,121.00	2,440.00
6122-6200-62006110-10	Wages - Holiday-Nursing-Long Term	6,595.00			6,595.00	5,759.00
6122-6200-62006120-10	Wages - Holiday-Nursing-Long Term	9,171.00			9,171.00	9,512.00
6122-6300-63006110-10	Wages - Holiday-RCH	642.00			642.00	0.00
6122-6300-63006120-10	Wages - Holiday-RCH	3,811.00			3,811.00	3,644.00
6122-6400-64006111-10	Wages - Holiday-Nursing Administration	3,646.00			3,646.00	3,193.00
6122-6400-64006112-10	Wages - Holiday-Nursing Administration	346.00			346.00	692.00
6122-6400-64006113-10	Wages - Holiday-Nursing Administration	0.00			0.00	1,212.00
6122-6400-64006114-10	Wages - Holiday-Nursing Administration	2,540.00			2,540.00	2,073.00
6122-6400-64006115-10	Wages - Holiday-Nursing Administration	5,452.00			5,452.00	5,052.00
6122-6400-64006116-10	Wages - Holiday-Nursing Administration	1,062.00			1,062.00	1,062.00
6122-6400-64006120-10	Wages - Holiday-Nursing Administration	1,015.00			1,015.00	598.00
6122-6400-64006125-10	Wages - Holiday-Nursing Administration	187.00			187.00	0.00
6122-6400-83156120-10	Wages - Holiday-Nursing Administration	(140.00)			(140.00)	0.00
6122-6600-66006104-10	Wages - Holiday-Therapy	3,063.00			3,063.00	2,161.00
6122-6600-66006105-10	Wages - Holiday-Therapy	3,458.00			3,458.00	3,440.00
6122-6600-66006106-10	Wages - Holiday-Therapy	457.00			457.00	0.00
6122-6600-66006110-10	Wages - Holiday-Therapy	2,376.00			2,376.00	1,516.00
6122-6600-66006115-10	Wages - Holiday-Therapy	2,824.00			2,824.00	2,963.00
6122-6600-66006135-10	Wages - Holiday-Therapy	576.00			576.00	0.00
6122-7200-72006100-10	Wages - Holiday-Life Enrichment	1,440.00			1,440.00	1,333.00
6122-7200-72006110-10	Wages - Holiday-Life Enrichment	1,342.00			1,342.00	917.00
6122-7300-73006110-10	Wages - Holiday-Christian Ministries	110.00			110.00	0.00
6122-7500-75006100-10	Wages - Holiday-Social Services	1,821.00			1,821.00	1,136.00
6122-7500-75006110-10	Wages - Holiday-Social Services	826.00			826.00	1,442.00
6122-7600-76006100-10	Wages - Holiday-Admissions	2,666.00			2,666.00	2,089.00
6122-7600-76006120-10	Wages - Holiday-Admissions	186.00			186.00	0.00
6122-7600-76006122-10	Wages - Holiday-Admissions	909.00			909.00	1,035.00
6122-7800-78006110-10	Wages - Holiday-Dietary	1,392.00			1,392.00	1,339.00
6122-7800-78006120-10	Wages - Holiday-Dietary	2,823.00			2,823.00	1,735.00
6122-7900-79006100-10	Wages - Holiday-Laundry	0.00			0.00	165.00
6122-7900-79006120-10	Wages - Holiday-Laundry	572.00			572.00	139.00
6122-8000-80006100-10	Wages - Holiday-Housekpeeping	538.00			538.00	741.00
6122-8000-80006120-10	Wages - Holiday-Housekpeeping	2,240.00			2,240.00	1,743.00
6122-8100-81006100-10	Wages - Holiday-Maintenance	848.00			848.00	747.00
6122-8100-81006120-10	Wages - Holiday-Maintenance	1,132.00			1,132.00	1,459.00
6122-8300-83006100-10	Wages - Holiday-Administration	2,667.00			2,667.00	7,931.00
6122-8300-83006120-10	Wages - Holiday-Administration	1,474.00			1,474.00	1,204.00
6122-8300-83006122-10	Wages - Holiday-Administration	544.00			544.00	(724.00)
6122-8300-83156120-10	Wages - Holiday-Administration	(23.00)			(23.00)	0.00
6122-8310-83106100-10	Wages - Holiday-Executive Office	6,110.00			6,110.00	0.00
6122-8315-83156120-10	Wages - Holiday-Reception & Clerical	240.00			240.00	0.00
6122-8315-83156122-10	Wages - Holiday-Reception & Clerical	401.00			401.00	0.00
6122-8700-87006120-10	Wages - Holiday-Finance	7,307.00			7,307.00	7,984.00
6122-8800-88006120-10	Wages - Holiday-IT	3,266.00			3,266.00	3,252.00
6122-8900-89006120-10	Wages - Holiday-Human Resources	2,503.00			2,503.00	2,638.00
6150-8910-10	S&W - Office Staff-Employee Benefits	(1,639.00)			(1,639.00)	0.00
6150-8910-99999999-10	S&W - Office Staff-Employee Benefits	1,639.00			1,639.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
6151-8910-10	S&W - Administrative Assistant-Employee Benefits	(16,500.00)			(16,500.00)	0.00
6151-8910-99999999-10	S&W - Administrative Assistant-Employee Benefits	16,500.00			16,500.00	0.00
6171-8910-10	S&W - Cook - Prep-Employee Benefits	38,704.00			38,704.00	0.00
6171-8910-99999999-10	S&W - Cook - Prep-Employee Benefits	(38,704.00)			(38,704.00)	0.00
6190-10	Commissions	(2,000.00)			(2,000.00)	0.00
6190-8910-10	Commissions-Employee Benefits	3,433.00			3,433.00	0.00
6190-8910-99999999-10	Commissions-Employee Benefits	(3,743.00)			(3,743.00)	0.00
6199-6100-61006100-10	PTO Accrual-Nursing-Short Term	(11,614.00)			(11,614.00)	0.00
6199-6100-61006101-10	PTO Accrual-Nursing-Short Term	(3,669.00)			(3,669.00)	0.00
6199-6100-61006110-10	PTO Accrual-Nursing-Short Term	(609.00)			(609.00)	0.00
6199-6100-61006120-10	PTO Accrual-Nursing-Short Term	7,569.00			7,569.00	0.00
6199-6100-61006121-10	PTO Accrual-Nursing-Short Term	(1,500.00)			(1,500.00)	0.00
6199-6200-62006100-10	PTO Accrual-Nursing-Long Term	20,475.00			20,475.00	0.00
6199-6200-62006110-10	PTO Accrual-Nursing-Long Term	13,387.00			13,387.00	0.00
6199-6200-62006120-10	PTO Accrual-Nursing-Long Term	18,468.00			18,468.00	0.00
6199-6300-63006110-10	PTO Accrual-RCH	1,153.00			1,153.00	0.00
6199-6300-63006120-10	PTO Accrual-RCH	8,141.00			8,141.00	0.00
6199-6400-64006111-10	PTO Accrual-Nursing Administration	1,395.00			1,395.00	0.00
6199-6400-64006112-10	PTO Accrual-Nursing Administration	761.00			761.00	0.00
6199-6400-64006114-10	PTO Accrual-Nursing Administration	584.00			584.00	0.00
6199-6400-64006115-10	PTO Accrual-Nursing Administration	(1,470.00)			(1,470.00)	0.00
6199-6400-64006116-10	PTO Accrual-Nursing Administration	(2,732.00)			(2,732.00)	0.00
6199-6400-64006120-10	PTO Accrual-Nursing Administration	1,867.00			1,867.00	0.00
6199-6400-64006125-10	PTO Accrual-Nursing Administration	1,200.00			1,200.00	0.00
6199-6600-66006104-10	PTO Accrual-Therapy	(177.00)			(177.00)	0.00
6199-6600-66006105-10	PTO Accrual-Therapy	(13,365.00)			(13,365.00)	0.00
6199-6600-66006106-10	PTO Accrual-Therapy	1,435.00			1,435.00	0.00
6199-6600-66006110-10	PTO Accrual-Therapy	1,990.00			1,990.00	0.00
6199-6600-66006115-10	PTO Accrual-Therapy	7,947.00			7,947.00	0.00
6199-7200-72006100-10	PTO Accrual-Life Enrichment	(573.00)			(573.00)	0.00
6199-7200-72006110-10	PTO Accrual-Life Enrichment	(69.00)			(69.00)	0.00
6199-7300-73006100-10	PTO Accrual-Christian Ministries	(274.00)			(274.00)	0.00
6199-7300-73006120-10	PTO Accrual-Christian Ministries	1,317.00			1,317.00	0.00
6199-7500-75006100-10	PTO Accrual-Social Services	364.00			364.00	0.00
6199-7500-75006110-10	PTO Accrual-Social Services	1,250.00			1,250.00	0.00
6199-7600-76006100-10	PTO Accrual-Admissions	5,774.00			5,774.00	0.00
6199-7600-76006122-10	PTO Accrual-Admissions	(629.00)			(629.00)	0.00
6199-7800-78006110-10	PTO Accrual-Dietary	(7,531.00)			(7,531.00)	0.00
6199-7800-78006120-10	PTO Accrual-Dietary	3,629.00			3,629.00	0.00
6199-7800-78006125-10	PTO Accrual-Dietary	(536.00)			(536.00)	0.00
6199-7900-79006120-10	PTO Accrual-Laundry	659.00			659.00	0.00
6199-8000-80006100-10	PTO Accrual-Housekpeeping	(32.00)			(32.00)	0.00
6199-8000-80006120-10	PTO Accrual-Housekpeeping	698.00			698.00	0.00
6199-8100-81006100-10	PTO Accrual-Maintenance	902.00			902.00	0.00
6199-8100-81006120-10	PTO Accrual-Maintenance	(483.00)			(483.00)	0.00
6199-8300-83006120-10	PTO Accrual-Administration	813.00			813.00	0.00
6199-8300-83006122-10	PTO Accrual-Administration	1,624.00			1,624.00	0.00
6199-8310-83106100-10	PTO Accrual-Executive Office	9,499.00			9,499.00	0.00
6199-8700-87006120-10	PTO Accrual-Finance	168.00			168.00	0.00
6199-8800-88006120-10	PTO Accrual-IT	(2,431.00)			(2,431.00)	0.00
6199-8900-89006120-10	PTO Accrual-Human Resources	(1,984.00)			(1,984.00)	0.00
6200-8300-10	Payroll Taxes-Administration-	0.00			0.00	2,208.00
6200-8300-99999999-10	Payroll Taxes-Administration	(276.00)			(276.00)	567,305.00
6200-8910-10	Payroll Taxes-Employee Benefits	4,849.00			4,849.00	0.00
6200-8910-99999999-10	Payroll Taxes-Employee Benefits	640,778.00			640,778.00	0.00
6205-8300-99999999-10	State Unemployment-Administration	0.00			0.00	38,316.00
6205-8900-99999999-10	State Unemployment-Human Resources	448.00			448.00	0.00
6205-8910-99999999-10	State Unemployment-Employee Benefits	43,563.00			43,563.00	0.00
6210-8300-99999999-10	Workers Compensation-Administration	0.00			0.00	174,629.00
6210-8910-99999999-10	Workers Compensation-Employee Benefits	175,308.00			175,308.00	0.00
6211-8910-99999999-10	Workers Compensation - CLAIMS-Employee Benefits	12,612.00			12,612.00	0.00
6220-8300-99999999-10	Group Medical Insurance-Administration	(6,094.00)			(6,094.00)	723,448.00
6220-8910-99999999-10	Group Medical Insurance-Employee Benefits	274,561.00			274,561.00	0.00
6221-8910-99999999-10	Group Medical Insurance - CLAIMS-Employee Benefits	719,689.00			719,689.00	0.00
6222-8910-99999999-10	Group Pharmacy - Claims-Employee Benefits	303,350.00			303,350.00	0.00
6223-8910-10	HSA Contribution Employer-Employee Benefits	3,511.00			3,511.00	0.00
6223-8910-99999999-10	HSA Contribution Employer-Employee Benefits	18,901.00			18,901.00	0.00
6224-8910-99999999-10	Group Medical - Commissions-Employee Benefits	17,238.00			17,238.00	0.00
6225-8910-99999999-10	Dental-Employee Benefits	46,051.00			46,051.00	0.00
6227-8910-99999999-10	Vision-Employee Benefits	5,871.00			5,871.00	0.00
6228-8910-99999999-10	Medical Reimbursement Employee-Employee Benefits	4,000.00			4,000.00	0.00
6229-8910-10	Employee Payments Medical-Employee Benefits	446.00			446.00	0.00
6229-8910-99999999-10	Employee Payments Medical-Employee Benefits	(234,149.00)			(234,149.00)	0.00
6230-8300-99999999-10	Pension Expense-Administration	0.00			0.00	277,866.00
6230-8910-99999999-10	Pension Expense-Employee Benefits	336,786.00			336,786.00	0.00
6240-8900-99999999-10	Group Life Insurance-Human Resources	0.00			0.00	8,197.00
6240-8910-99999999-10	Group Life Insurance-Employee Benefits	9,491.00			9,491.00	0.00
6242-8910-99999999-10	Long Term Disability-Employee Benefits	16,647.00			16,647.00	0.00
6245-8300-99999999-10	Parties & Gifts To Emp.-Administration	0.00			0.00	2,303.00
6245-8315-99999999-10	Parties & Gifts To Emp.-Reception & Clerical	1,510.00			1,510.00	0.00
6245-8900-99999999-10	Parties & Gifts To Emp.-Human Resources	18,133.00			18,133.00	16,709.00
6250-8900-99999999-10	Employee Physicals & Other-Human Resources	2,736.00			2,736.00	1,015.00
6260-8900-99999999-10	Uniform Expense-Human Resources	9,243.00			9,243.00	9,595.00
6280-7200-99999999-10	Other Employee Benefits-Life Enrichment	0.00			0.00	90.00
6280-8900-99999999-10	Other Employee Benefits-Human Resources	32.00			32.00	352.00
6310-6100-99999999-10	Agency R.N.-Nursing-Short Term	159,924.00			159,924.00	219,970.00
6310-6200-99999999-10	Agency R.N.-Nursing-Long Term	210,766.00			210,766.00	210,801.00
6320-6100-99999999-10	Agency L.P.N.-Nursing-Short Term	13,475.00			13,475.00	85,022.00
6320-6200-99999999-10	Agency L.P.N.-Nursing-Long Term	32,571.00			32,571.00	99,959.00
6320-6300-99999999-10	Agency L.P.N.-RCH	0.00			0.00	675.00
6330-6100-99999999-10	Agency Aides-Nursing-Short Term	4,100.00			4,100.00	0.00
6330-6200-99999999-10	Agency Aides-Nursing-Long Term	5,801.00			5,801.00	0.00
6400-6200-99999999-10	Medical Director Fees-Nsg-Nursing-Long Term	0.00			0.00	279.00
6400-6400-99999999-10	Medical Director Fees-Nsg-Nursing Administration	37,500.00			37,500.00	45,000.00
6410-6400-99999999-10	Pharmacy Consultant-Nursing Administration	0.00			0.00	1,360.00
6410-6700-99999999-10	Pharmacy Consultant-Pharmacy	4,671.00			4,671.00	12,043.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
6415-6700-99999999-10	Professional Services Dev-Pharmacy	0.00			0.00	38.00
6420-8300-99999999-10	Legal Fees-Administration	(3,042.00)			(3,042.00)	111,724.00
6420-8310-99999999-10	Legal Fees-Executive Office	(356.00)		16,564.00	16,208.00	0.00
			RJE - 15	16,564.00		
6420-8700-99999999-10	Legal Fees-Finance	6,795.00			6,795.00	0.00
6420-8700-99999999-11	Legal Fees-Finance	1,843.00			1,843.00	0.00
6420-8900-99999999-10	Legal Fees-Human Resources	0.00			0.00	1,392.00
6430-8300-99999999-10	Accounting Fees-Administration	500.00			500.00	0.00
6430-8700-99999999-10	Accounting Fees-Finance	55,860.00			55,860.00	57,090.00
6440-6400-99999999-10	Data Processing Fees-Nursing Administration	1,830.00			1,830.00	0.00
6440-8700-99999999-10	Data Processing Fees-Finance	123.00			123.00	0.00
6440-8800-99999999-10	Data Processing Fees-IT	56,377.00			56,377.00	38,398.00
6450-8300-10	Professional Fees-Administration	0.00			0.00	(37,328.00)
6450-8300-99999999-10	Professional Fees-Administration	0.00			0.00	51,660.00
6450-8310-99999999-10	Professional Fees-Executive Office	36,261.00		(15,242.00)	21,019.00	0.00
			RJE - 11	(15,242.00)		
6470-8300-99999999-10	Consultants-Administration	37,337.00			37,337.00	0.00
6480-7600-99999999-10	Event Expense-Admissions	711.00			711.00	0.00
6500-6100-99999999-10	Supplies (Non-Medical)-Nursing-Short Term	250,698.00			250,698.00	113,141.00
6500-6200-99999999-10	Supplies (Non-Medical)-Nursing-Long Term	4,136.00			4,136.00	171,496.00
6500-6200-99999999-11	Supplies (Non-Medical)-Nursing-Long Term	0.00			0.00	446.00
6500-6300-99999999-10	Supplies (Non-Medical)-RCH	2,459.00			2,459.00	4,547.00
6500-6400-99999999-10	Supplies (Non-Medical)-Nursing Administration	207.00			207.00	508.00
6500-6500-99999999-10	Supplies (Non-Medical)-ALSA	0.00			0.00	281.00
6500-6600-99999999-10	Supplies (Non-Medical)-Therapy	12,556.00			12,556.00	5,029.00
6500-6700-99999999-10	Supplies (Non-Medical)-Pharmacy	0.00		4,462.00	4,462.00	706.00
			RJE - 7	4,462.00		
6500-7200-99999999-10	Supplies (Non-Medical)-Life Enrichment	0.00			0.00	317.00
6500-8100-99999999-10	Supplies (Non-Medical)-Maintenance	0.00			0.00	401.00
6502-6700-99999999-10	Legend Drugs- Med A-Pharmacy	148,886.00			148,886.00	148,778.00
6504-6700-99999999-10	Legend Drugs - Med C- Pharmacy-Pharmacy	223,563.00			223,563.00	149,511.00
6506-6100-99999999-10	Legend Drugs- SNF-Nursing-Short Term	0.00			0.00	586.00
6506-6700-10	Legend Drugs- SNF-Pharmacy	(3,576.00)			(3,576.00)	0.00
6506-6700-99999999-10	Legend Drugs- SNF-Pharmacy	15,905.00			15,905.00	15,388.00
6510-6700-99999999-10	Non-Legend Drugs- Med A-Pharmacy	3,131.00			3,131.00	2,148.00
6514-6300-99999999-10	Non-Legend Drugs- SNF-RCH	12.00			12.00	0.00
6514-6700-99999999-10	Non-Legend Drugs- SNF-Pharmacy	27,346.00			27,346.00	15,905.00
6520-6700-99999999-10	IV Therapy- Pharmacy-Pharmacy	4,016.00			4,016.00	18,428.00
6522-6700-99999999-10	IV Therapy Med A- Pharmacy-Pharmacy	11,543.00			11,543.00	6,328.00
6526-6700-99999999-10	IV Therapy - Medicare C-Pharmacy	15,307.00			15,307.00	10,773.00
6534-6800-99999999-10	Enteral Feeding-Medical Supplies	0.00			0.00	1,051.00
6536-6900-99999999-10	Oxygen Medicare-Ancillary & Ambulance	2,407.00			2,407.00	3,465.00
6540-6900-99999999-10	Oxygen Other (Mcd)-Ancillary & Ambulance	6,177.00			6,177.00	7,259.00
6545-7800-99999999-10	Raw Food- Dietary-Dietary	446,246.00			446,246.00	390,320.00
6545-7824-99999999-10	Raw Food- Dietary-Market	0.00			0.00	(472.00)
6545-8400-99999999-10	Raw Food- Dietary-Marketing	0.00			0.00	23.00
6550-6100-99999999-10	Supplies-Nursing-Short Term	0.00			0.00	1,426.00
6550-6200-99999999-10	Supplies-Nursing-Long Term	0.00			0.00	302.00
6550-6300-99999999-10	Supplies-RCH	0.00			0.00	847.00
6550-6400-99999999-10	Supplies-Nursing Administration	16.00			16.00	0.00
6550-6600-99999999-10	Supplies-Therapy	294.00			294.00	0.00
6550-7200-99999999-10	Supplies-Life Enrichment	0.00			0.00	29.00
6550-7800-99999999-10	Supplies-Dietary	15,599.00			15,599.00	7,110.00
6550-7900-99999999-10	Supplies-Laundry	23,211.00			23,211.00	13,448.00
6550-8000-99999999-10	Supplies-Housekpeeping	47,648.00			47,648.00	37,019.00
6550-8100-99999999-10	Supplies-Maintenance	34,641.00			34,641.00	73,615.00
6560-6100-99999999-10	Office & Other Supplies-Nursing-Short Term	26.00			26.00	0.00
6560-6400-99999999-10	Office & Other Supplies-Nursing Administration	6.00			6.00	23.00
6560-6600-99999999-10	Office & Other Supplies-Therapy	787.00			787.00	0.00
6560-7200-99999999-10	Office & Other Supplies-Life Enrichment	2,186.00			2,186.00	2,335.00
6560-7300-99999999-10	Office & Other Supplies-Christian Ministries	151.00			151.00	108.00
6560-7600-99999999-10	Office & Other Supplies-Admissions	0.00			0.00	30.00
6560-7800-99999999-10	Office & Other Supplies-Dietary	0.00			0.00	1,276.00
6560-7900-99999999-10	Office & Other Supplies-Laundry	450.00			450.00	1,762.00
6560-8000-99999999-10	Office & Other Supplies-Housekpeeping	0.00			0.00	18,353.00
6560-8100-99999999-10	Office & Other Supplies-Maintenance	0.00			0.00	266.00
6560-8300-99999999-10	Office & Other Supplies-Administration	0.00			0.00	14,016.00
6560-8315-99999999-10	Office & Other Supplies-Reception & Clerical	9,894.00			9,894.00	0.00
6560-8600-99999999-10	Office & Other Supplies-Wellness	0.00			0.00	457.00
6560-8700-99999999-10	Office & Other Supplies-Finance	173.00		402.00	575.00	0.00
			RJE - 15	402.00		
6565-6400-99999999-10	Postage-Nursing Administration	0.00			0.00	8.00
6565-8300-99999999-10	Postage-Administration	4,353.00			4,353.00	3,342.00
6570-7800-99999999-10	Supplies (Non-Food /Non-Paper)-Dietary	4,942.00			4,942.00	32,741.00
6575-7800-99999999-10	Supplies - Paper-Dietary	24,700.00			24,700.00	32,836.00
6575-8000-99999999-10	Supplies - Paper-Housekpeeping	0.00			0.00	12,549.00
6578-7900-99999999-10	Linen Replacement- Laundry-Laundry	1,019.00			1,019.00	3,022.00
6590-8800-99999999-10	Supplies - Small Tools & Equip- Maint-IT	1,319.00			1,319.00	0.00
6592-8100-99999999-10	Bio-Medical Supplies & Parts - Maint-Maintenance	10,455.00			10,455.00	6,595.00
6595-8300-99999999-10	Travel Vehicle-Administration	0.00			0.00	881.00
6595-8315-99999999-10	Travel Vehicle-Reception & Clerical	17.00			17.00	0.00
6595-8400-99999999-10	Travel Vehicle-Marketing	0.00			0.00	105.00
6600-6100-99999999-10	Equipment Rental-Nursing-Short Term	23,798.00			23,798.00	8,531.00
6600-6200-99999999-10	Equipment Rental-Nursing-Long Term	40.00			40.00	1,500.00
6600-6400-99999999-10	Equipment Rental-Nursing Administration	2,007.00			2,007.00	0.00
6600-6600-99999999-10	Equipment Rental-Therapy	9,509.00			9,509.00	0.00
6600-6900-99999999-10	Equipment Rental-Ancillary & Ambulance	6,346.00			6,346.00	12,203.00
6600-8300-99999999-10	Equipment Rental-Administration	1,852.00			1,852.00	1,770.00
6600-8800-99999999-10	Equipment Rental-IT	33,464.00			33,464.00	33,921.00
6610-6100-99999999-10	Small Equipment Purchased-Nursing-Short Term	81.00			81.00	0.00
6610-6400-99999999-10	Small Equipment Purchased-Nursing Administration	6,033.00			6,033.00	7,863.00
6610-7800-99999999-10	Small Equipment Purchased-Dietary	2,200.00			2,200.00	5,070.00
6610-7821-99999999-10	Small Equipment Purchased-Bistro	0.00			0.00	1,508.00
6610-8000-99999999-10	Small Equipment Purchased-Housekpeeping	0.00			0.00	637.00
6610-8800-99999999-10	Small Equipment Purchased-IT	215.00			215.00	0.00
6620-8100-99999999-10	Service Contracts-Maintenance	52,543.00			52,543.00	51,915.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
6620-8700-99999999-10	Service Contracts-Finance	1,865.00			1,865.00	0.00
6620-8800-99999999-10	Service Contracts-IT	123,522.00		500.00	124,022.00	90,240.00
			RJE - 3	500.00		
6625-7800-99999999-10	Repair & Maintenance-Dietary	0.00			0.00	447.00
6625-8100-99999999-10	Repair & Maintenance-Maintenance	108,775.00			108,775.00	56,574.00
6632-8800-99999999-10	Repair & Maint. Leased Equip-IT	3,850.00			3,850.00	796.00
6640-8800-99999999-10	Repair & Maintenance-Equipment-IT	216.00			216.00	0.00
6680-8100-99999999-10	Grounds Maintenance- Maint-Maintenance	1,107.00			1,107.00	0.00
6700-6100-99999999-10	Purchased Services-Nursing-Short Term	328.00			328.00	0.00
6700-6200-99999999-10	Purchased Services-Nursing-Long Term	364.00			364.00	0.00
6700-6400-99999999-10	Purchased Services-Nursing Administration	32,738.00		(8,420.00)	24,318.00	15,674.00
			RJE - 3	(8,420.00)		
6700-6600-99999999-10	Purchased Services-Therapy	4,412.00			4,412.00	9,295.00
6700-6900-99999999-10	Purchased Services-Ancillary & Ambulance	0.00			0.00	3,009.00
6700-7300-99999999-10	Purchased Services-Christian Ministries	2,103.00		(28.00)	2,075.00	638.00
			RJE - 17	(28.00)		
6700-7600-99999999-10	Purchased Services-Admissions	7,795.00			7,795.00	14,000.00
6700-7800-99999999-10	Purchased Services-Dietary	378.00		28.00	406.00	152.00
			RJE - 17	28.00		
6700-7900-99999999-10	Purchased Services-Laundry	103,186.00			103,186.00	86,074.00
6700-8100-99999999-10	Purchased Services-Maintenance	(546.00)			(546.00)	5,374.00
6700-8300-99999999-10	Purchased Services-Administration	53,361.00			53,361.00	65,075.00
6700-8700-99999999-10	Purchased Services-Finance	29,935.00			29,935.00	81,882.00
6700-8800-99999999-10	Purchased Services-IT	7,173.00			7,173.00	0.00
6700-8900-99999999-10	Purchased Services-Human Resources	868.00			868.00	0.00
6702-6200-99999999-10	Purchased Services - Nsg - Dental-Nursing-Long Term	9,405.00			9,405.00	5,130.00
6702-6300-99999999-10	Purchased Services - Nsg - Dental-RCH	5,472.00			5,472.00	2,736.00
6702-6400-99999999-10	Purchased Services - Nsg - Dental-Nursing Administration-	0.00			0.00	1,308.00
6710-6900-99999999-10	Ambulance Services-Ancillary & Ambulance	0.00			0.00	1,782.00
6712-7000-99999999-10	Laboratory Medicare-Laboratory	27,938.00			27,938.00	60,769.00
6712-7100-99999999-10	Laboratory Medicare-X-Ray	0.00			0.00	125.00
6714-7000-99999999-10	Laboratory Managed Care-Laboratory	36,576.00			36,576.00	20,009.00
6716-7000-99999999-10	Laboratory Other (Mcd)-Laboratory	1,203.00		5,365.00	6,568.00	10,907.00
			RJE - 7	5,365.00		
6716-7100-99999999-10	Laboratory Other (Mcd)-X-Ray	75.00			75.00	0.00
6720-6100-99999999-10	X-Ray Medicare-Nursing-Short Term	0.00			0.00	4,241.00
6720-6300-99999999-10	X-Ray Medicare-RCH	0.00			0.00	85.00
6720-7100-99999999-10	X-Ray Medicare-X-Ray	9,010.00			9,010.00	6,254.00
6722-6100-99999999-10	X-Ray Managed Care-Nursing-Short Term	0.00			0.00	4,745.00
6722-7100-99999999-10	X-Ray Managed Care-X-Ray	14,100.00			14,100.00	1,385.00
6722-7100-99999999-11	X-Ray Managed Care-X-Ray	30.00			30.00	0.00
6730-8100-99999999-10	Purchased Services - Grounds- Maint-Maintenance	186.00			186.00	4,352.00
6732-8100-99999999-10	Purchased Services-Grounds-Snowplowing-Maintenance	105.00			105.00	0.00
6734-8100-99999999-10	Purchased Services - Maintenance-Maintenance	0.00			0.00	(509.00)
6740-8100-99999999-10	Purchased Services - Plumbing- Maint-Maintenance	0.00			0.00	304.00
6745-7600-99999999-10	Purchased Service Other-Admissions	1,148.00			1,148.00	7,920.00
6745-8100-99999999-10	Purchased Service Other-Maintenance	3,500.00			3,500.00	0.00
6760-6600-99999999-10	Purchased Services- Management-Therapy	211,224.00			211,224.00	163,716.00
6760-7800-99999999-10	Purchased Services- Management-Dietary	285,884.00			285,884.00	301,251.00
6760-8300-99999999-10	Purchased Services- Management-Administration	0.00			0.00	11,667.00
6770-8100-99999999-10	Trash Removal - Maint-Maintenance	32,953.00			32,953.00	28,530.00
6772-8100-99999999-10	Nursing Medical Trash Removal-Maint-Maintenance	2,561.00			2,561.00	1,128.00
6800-7200-99999999-10	Entertainment-Life Enrichment	11,690.00			11,690.00	8,170.00
6810-8300-99999999-10	Printing-Administration	0.00			0.00	5,036.00
6810-8315-99999999-10	Printing-Reception & Clerical	5,157.00			5,157.00	0.00
6820-8900-99999999-10	Advertising Help Wanted-Human Resources	26,827.00			26,827.00	65,205.00
6825-6400-99999999-10	Nursing Recruitment-Nursing Administration	0.00			0.00	4,000.00
6825-8300-99999999-10	Nursing Recruitment-Administration	0.00			0.00	22,520.00
6840-7600-99999999-10	Marketing-Admissions	4,833.00			4,833.00	21,179.00
6840-8400-99999999-10	Marketing-Marketing	0.00			0.00	575.00
6850-7600-99999999-10	Advertising-Admissions	645.00			645.00	125.00
6850-8400-99999999-10	Advertising-Marketing	125.00			125.00	1,166.00
6850-8900-99999999-10	Advertising-Human Resources	437.00			437.00	0.00
6870-8900-99999999-10	Employee Background Check-Human Resources	10,798.00			10,798.00	9,188.00
6880-6400-99999999-10	Dietary Services-Nursing Administration	4,517.00			4,517.00	570.00
6880-7200-99999999-10	Dietary Services-Life Enrichment	220.00			220.00	195.00
6880-7300-99999999-10	Dietary Services-Christian Ministries	159.00			159.00	204.00
6880-7800-99999999-10	Dietary Services-Dietary	(11,059.00)			(11,059.00)	(2,281.00)
6880-7823-99999999-10	Dietary Services-Conservatory	(1,555.00)			(1,555.00)	(2,171.00)
6880-8300-99999999-10	Dietary Services-Administration	157.00			157.00	220.00
6880-8700-99999999-10	Dietary Services-Finance	57.00			57.00	163.00
6880-8900-99999999-10	Dietary Services-Human Resources	6,799.00		(1,674.00)	5,125.00	3,387.00
			RJE - 16	(1,674.00)		
6910-7800-99999999-10	Telephone-Dietary	0.00			0.00	75.00
6910-8000-99999999-10	Telephone-Housekpeeping	0.00			0.00	400.00
6910-8100-99999999-10	Telephone-Maintenance	184.00			184.00	0.00
6910-8300-99999999-10	Telephone-Administration	45,399.00		(20,260.00)	25,139.00	25,878.00
			RJE - 5	(20,260.00)		
6910-8700-99999999-10	Telephone-Finance	113.00			113.00	0.00
6915-8200-99999999-10	Cable TV-Utilities	2,683.00			2,683.00	0.00
6915-8300-99999999-10	Cable TV-Administration	29,899.00			29,899.00	34,156.00
6920-6400-99999999-10	Dues & Membership-Nursing Administration	163.00			163.00	0.00
6920-7300-99999999-10	Dues & Membership-Christian Ministries	88.00			88.00	0.00
6920-8300-99999999-10	Dues & Membership-Administration	16,430.00		(2,553.00)	13,877.00	25,949.00
			RJE - 9	(2,553.00)		
6920-8700-99999999-10	Dues & Membership-Finance	95.00			95.00	0.00
6930-8300-99999999-10	Dues Cheshire Chamber Of Commerce-Administration	832.00			832.00	785.00
6935-8300-99999999-10	Dues And Subscriptions-Administration	0.00			0.00	95.00
6940-7200-99999999-10	Subscriptions-Life Enrichment	0.00			0.00	160.00
6940-8300-99999999-10	Subscriptions-Administration	255.00			255.00	372.00
6950-8900-99999999-10	Education-Human Resources	10,630.00			10,630.00	8,317.00
6955-8300-99999999-10	Travel & Seminar-Administration	3,420.00			3,420.00	4,342.00
6958-6100-99999999-10	Resident Travel-Nursing-Short Term	952.00			952.00	0.00
6958-6400-99999999-10	Resident Travel-Nursing Administration	170.00			170.00	0.00
6960-6400-99999999-10	Licenses-Nursing Administration	1,138.00			1,138.00	0.00
6960-8100-99999999-10	Licenses-Maintenance	0.00			0.00	100.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
6960-8300-99999999-10	Licenses-Administration	2,466.00			2,466.00	99.00
6960-8700-99999999-10	Licenses-Finance	0.00			0.00	384.00
6960-8800-99999999-10	Licenses-IT	42,600.00			42,600.00	63,315.00
6968-6100-99999999-10	Discounts Taken-Nursing-Short Term	0.00			0.00	(26.00)
6968-6200-99999999-10	Discounts Taken-Nursing-Long Term	0.00			0.00	(58.00)
6968-6300-99999999-10	Discounts Taken-RCH	0.00			0.00	(1.00)
6968-6700-99999999-10	Discounts Taken-Pharmacy	0.00			0.00	(495.00)
6968-7900-99999999-10	Discounts Taken-Laundry	(177.00)			(177.00)	(121.00)
6968-8000-99999999-10	Discounts Taken-Housekpeeping	(560.00)			(560.00)	(506.00)
6968-8100-99999999-10	Discounts Taken-Maintenance	(13.00)			(13.00)	0.00
6970-8300-99999999-10	Penalties-Administration	8,018.00			8,018.00	0.00
6988-7823-99999999-10	Dietary Special Events-Conservatory	(219.00)			(219.00)	0.00
6990-7800-99999999-10	Linen Dietary-Dietary	4,668.00			4,668.00	3,946.00
6992-8300-10	Bank & Credit Card Fees-Administration	0.00			0.00	14.00
6992-8300-99999999-10	Bank & Credit Card Fees-Administration	8,719.00		7,047.00	15,766.00	7,539.00
			RJE - 9	2,163.00		
			RJE - 11	4,876.00		
			RJE - 15	8.00		
6999-6100-99999999-10	Other-Nursing-Short Term	2,552.00			2,552.00	275.00
6999-6200-99999999-10	Other-Nursing-Long Term	30.00			30.00	407.00
6999-6300-99999999-10	Other-RCH	286.00			286.00	50.00
6999-6400-99999999-10	Other-Nursing Administration	16,076.00		(10,914.00)	5,162.00	2,586.00
			RJE - 7	(10,914.00)		
6999-6500-99999999-10	Other-ALSA	0.00			0.00	55.00
6999-6600-99999999-10	Other-Therapy	1,308.00			1,308.00	960.00
6999-6700-99999999-10	Other-Pharmacy	1,088.00			1,088.00	0.00
6999-6900-99999999-10	Other-Ancillary & Ambulance	0.00			0.00	1,803.00
6999-7000-99999999-10	Other-Laboratory	3,395.00			3,395.00	14,750.00
6999-7200-99999999-10	Other-Life Enrichment	7,329.00			7,329.00	9,691.00
6999-7300-99999999-10	Other-Christian Ministries	134.00			134.00	877.00
6999-7500-99999999-10	Other-Social Services	537.00			537.00	0.00
6999-7600-99999999-10	Other-Admissions	0.00			0.00	163.00
6999-7800-99999999-10	Other-Dietary	5,314.00			5,314.00	2,422.00
6999-7900-99999999-10	Other-Laundry	(46,684.00)		46,684.00	0.00	2,201.00
			RJE - 8	46,684.00		
6999-8000-99999999-10	Other-Housekpeeping	6,362.00			6,362.00	13,458.00
6999-8100-99999999-10	Other-Maintenance	7,424.00			7,424.00	1,724.00
6999-8300-99999999-10	Other-Administration	1,091.00			1,091.00	51,783.00
6999-8310-99999999-10	Other-Executive Office	23,295.00			23,295.00	0.00
6999-8400-99999999-10	Other-Marketing	24.00			24.00	0.00
6999-8500-99999999-10	Other-Nelson Hall	0.00			0.00	89.00
6999-8700-99999999-10	Other-Finance	215.00			215.00	60.00
6999-8800-99999999-10	Other-IT	1,966.00			1,966.00	3,802.00
6999-8900-99999999-10	Other-Human Resources	662.00			662.00	831.00
6999-8910-99999999-10	Other-Employee Benefits	483.00			483.00	0.00
7100-8200-10	Gas (Natural & Propane)-Utilities	1,815.00			1,815.00	37,988.00
7100-8200-99999999-10	Gas (Natural & Propane)-Utilities	12,861.00			12,861.00	0.00
7110-8200-10	Gas - (Natural & Propane) -RCH-Utilities	1,357.00			1,357.00	26,750.00
7110-8200-99999999-10	Gas - (Natural & Propane) -RCH-Utilities	33,454.00			33,454.00	0.00
7200-8200-10	Electricity-Utilities	(1,662.00)			(1,662.00)	123,618.00
7200-8200-11	Electricity-Utilities	0.00			0.00	(2,359.00)
7200-8200-99999999-10	Electricity-Utilities	77,532.00			77,532.00	0.00
7210-8200-10	Electricity - RCH-Utilities	1,925.00			1,925.00	24,090.00
7210-8200-99999999-10	Electricity - RCH-Utilities	94,189.00			94,189.00	0.00
7300-8200-10	Water & Sewer-Utilities	1,523.00			1,523.00	32,230.00
7300-8200-11	Water & Sewer-Utilities	22,123.00			22,123.00	16,815.00
7300-8200-99999999-10	Water & Sewer-Utilities	12,709.00			12,709.00	1,896.00
7300-8200-99999999-11	Water & Sewer-Utilities	0.00			0.00	1,682.00
7310-8200-10	Water & Sewer - RCH-Utilities	409.00			409.00	7,507.00
7310-8200-99999999-10	Water & Sewer - RCH-Utilities	28,402.00			28,402.00	474.00
8500-9000-10	Bad Debt-Bad Debt	66,442.00			66,442.00	68,004.00
8600-8300-99999999-10	Insurance Package-Administration	0.00			0.00	13.00
8600-9100-10	Insurance Package-Insurance	116,438.00			116,438.00	133,468.00
8600-9100-99999999-10	Insurance Package-Insurance	0.00			0.00	(77.00)
8610-9100-10	Insurance Auto-Insurance	8,792.00			8,792.00	10,437.00
8610-9100-99999999-10	Insurance Auto-Insurance	0.00			0.00	492.00
8620-9100-10	Insurance Directors & Officers-Insurance	29,640.00			29,640.00	26,519.00
8620-9100-99999999-10	Insurance Directors & Officers-Insurance	0.00			0.00	179.00
8700-9200-10	Interest Expense Bonds-Interest Expense	7,704.00			7,704.00	69,229.00
8700-9200-99999999-10	Interest Expense Bonds-Interest Expense	86,282.00			86,282.00	7,575.00
8710-9200-99999999-10	Interest Expense Other-Interest Expense	0.00			0.00	374.00
8800-9300-10	Amortization of Land Improvement-Depreciation/Amortization	19,896.00			19,896.00	22,865.00
8830-9300-10	Dep Building-Depreciation/Amortization	232,098.00			232,098.00	194,918.00
8840-9300-10	Dep Equipment-Depreciation/Amortization	(1,587.00)			(1,587.00)	(630.00)
8845-9300-10	Depreciation Equipment - Non Movable-Depreciation/Amortization	112,845.00			112,845.00	78,071.00
8850-8100-10	Dep Equipment-Maintenance	145.00			145.00	0.00
8850-8800-10	Dep Equipment-IT	36.00			36.00	0.00
8850-9300-10	Dep Equipment-Depreciation/Amortization	178,170.00			178,170.00	141,380.00
8860-9300-10	Dep Vehicle-Depreciation/Amortization	0.00			0.00	7,563.00
8900-10	Gain (Loss) ERTC Revenue	0.00			0.00	(2,852,559.00)
8900-10Marcum	ERTC Revenue Increase	0.00			0.00	(500,000.00)
8900-10Marcum2	ERTC Reserve Amount	0.00			0.00	500,000.00
8901-10	Gain (Loss) PPP Loan Forgiveness	0.00			0.00	(350,000.00)
8902-10	Gain (Loss) H.H.S. Provider Funds	0.00			0.00	(64,533.00)
BT 101	Administrator Salary	0.00		174,663.00	174,663.00	0.00
			RJE - 13	174,663.00		
BT 102	REversal of PY Legal Fees	0.00		(16,974.00)	(16,974.00)	0.00
			RJE - 15	(16,974.00)		
Marcum 101	Owners / Operators	0.00		225,615.00	225,615.00	303,792.00
			RJE - 1	225,615.00		
MARCUM 101-EPBH	IBNR Self Insurance	(321,413.00)			(321,413.00)	(317,979.00)
Marcum 102	Head Accountant	0.00		69,970.00	69,970.00	65,324.00
			RJE - 2	69,970.00		
Marcum 103	On Shift PS	0.00		7,920.00	7,920.00	11,880.00
			RJE - 3	7,920.00		
Marcum 104	Marketing Salary	0.00			0.00	9,840.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
Marcum 105	Cell Phone	0.00		6,612.00	6,612.00	7,119.00
			RJE - 5	6,612.00		
Marcum 106	Internet Services	0.00		13,648.00	13,648.00	7,431.00
			RJE - 5	13,648.00		
Marcum 107	Preplacement Physicals	0.00			0.00	3,274.00
Marcum 108	Parties / Gifts Unrelated to Christmas Party	0.00		1,087.00	1,087.00	11,818.00
			RJE - 7	1,087.00		
Marcum 109	Employee Christmas Party	0.00		1,674.00	1,674.00	0.00
			RJE - 16	1,674.00		
Marcum 110	Nursing Education	0.00			0.00	1,576.00
Marcum 111	Licenses	0.00			0.00	40.00
Marcum 112	Travel / Seminars	0.00			0.00	185.00
Marcum 113	Subscriptions	0.00		390.00	390.00	896.00
			RJE - 9	390.00		
Marcum 114	Nursing Recruitment Fee	0.00			0.00	14,000.00
Marcum 115	Gift Annuity Fees	0.00		10,366.00	10,366.00	25,964.00
			RJE - 11	10,366.00		
Marcum 117	EPP Laundry	0.00		(46,684.00)	(46,684.00)	(32,169.00)
			RJE - 8	(46,684.00)		
Total		**0.00**		**0.00**	**0.00**	**0.00**

Client: ***173970 - The Elim Park Baptist Home, Inc.***
Engagement: ***Medicaid - The Elim Park Baptist Home, Inc.***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB***
Workpaper: ***A.02 - TB 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
Group : [10-A]	**Salaries and Wages**					
Subgroup : [1.1]	**Operators/Owners - Patient Days**					
Marcum 101	Owners / Operators	0.00		225,615.00	225,615.00	303,792.00
Subtotal [1.1]	**Operators/Owners - Patient Days**	**0.00**		**225,615.00**	**225,615.00**	**303,792.00**
Subgroup : [2.1]	**Administrators - Patient Days**					
BT 101	Administrator Salary	0.00		174,663.00	174,663.00	0.00
Subtotal [2.1]	**Administrators - Patient Days**	**0.00**		**174,663.00**	**174,663.00**	**0.00**
Subgroup : [4.1]	**Other Administrative Salaries - Patient Days**					
6100-6400-64006120-10	Wages - Regular-Nursing Administration	54,050.00		0.00	54,050.00	39,245.00
6100-7600-76006100-10	Wages - Regular-Admissions	19,576.00		0.00	19,576.00	3,925.00
6100-7600-76006120-10	Wages - Regular-Admissions	8,056.00		0.00	8,056.00	0.00
6100-7600-76006122-10	Wages - Regular-Admissions	54,924.00		0.00	54,924.00	33,746.00
6100-7600-76006125-10	Wages - Regular-Admissions	0.00		0.00	0.00	9,127.00
6100-8300-83006100-10	Wages - Regular-Administration	30,830.00		0.00	30,830.00	91,295.00
6100-8300-83006120-10	Wages - Regular-Administration	(6,471.00)		0.00	(6,471.00)	37,857.00
6100-8300-83006122-10	Wages - Regular-Administration	(665.00)		0.00	(665.00)	75,162.00
6100-8300-83106100-10	Wages - Regular-Administration	(29,744.00)		0.00	(29,744.00)	0.00
6100-8310-83106100-10	Wages - Regular-Executive Office	46,522.00		0.00	46,522.00	0.00
6100-8315-83156120-10	Wages - Regular-Reception & Clerical	10,700.00		0.00	10,700.00	0.00
6100-8315-83156122-10	Wages - Regular-Reception & Clerical	78,828.00		0.00	78,828.00	0.00
6100-8800-88006120-10	Wages - Regular-IT	29,138.00		0.00	29,138.00	16,602.00
6100-8900-89006120-10	Wages - Regular-Human Resources	11,940.00		0.00	11,940.00	3,556.00
6101-6400-64006120-10	Wages - Overtime-Nursing Administration	5,621.00		0.00	5,621.00	6,943.00
6101-7600-76006120-10	Wages - Overtime-Admissions	9.00		0.00	9.00	0.00
6101-7600-76006122-10	Wages - Overtime-Admissions	2,964.00		0.00	2,964.00	2,959.00
6101-8300-83006120-10	Wages - Overtime-Administration	270.00		0.00	270.00	29.00
6110-7600-76006100-10	Wages - Salary-Admissions	81,564.00		0.00	81,564.00	79,407.00
6110-8300-83006100-10	Wages - Salary-Administration	(27,185.00)		(225,615.00)	(252,800.00)	26,572.00
6110-8300-83006120-10	Wages - Salary-Administration	22,570.00		0.00	22,570.00	10,723.00
6110-8310-83106100-10	Wages - Salary-Executive Office	416,283.00		(174,663.00)	241,620.00	0.00
6110-8315-83156120-10	Wages - Salary-Reception & Clerical	3,223.00		0.00	3,223.00	0.00
6110-8800-88006120-10	Wages - Salary-IT	98,119.00		0.00	98,119.00	103,954.00
6110-8900-89006120-10	Wages - Salary-Human Resources	47,448.00		0.00	47,448.00	107,876.00
6120-6400-64006120-10	Wages - Vacation-Nursing Administration	466.00		0.00	466.00	1,767.00
6120-7600-76006100-10	Wages - Vacation-Admissions	0.00		0.00	0.00	3,262.00
6120-7600-76006120-10	Wages - Vacation-Admissions	792.00		0.00	792.00	0.00
6120-7600-76006122-10	Wages - Vacation-Admissions	0.00		0.00	0.00	2,134.00
6120-8300-83006100-10	Wages - Vacation-Administration	1,009.00		0.00	1,009.00	23,019.00
6120-8300-83006120-10	Wages - Vacation-Administration	0.00		0.00	0.00	3,582.00
6120-8300-83006122-10	Wages - Vacation-Administration	0.00		0.00	0.00	3,792.00
6120-8310-83106100-10	Wages - Vacation-Executive Office	4,150.00		0.00	4,150.00	0.00
6120-8315-83156120-10	Wages - Vacation-Reception & Clerical	101.00		0.00	101.00	0.00
6120-8315-83156122-10	Wages - Vacation-Reception & Clerical	949.00		0.00	949.00	0.00
6120-8800-88006120-10	Wages - Vacation-IT	3,094.00		0.00	3,094.00	7,351.00
6120-8900-89006120-10	Wages - Vacation-Human Resources	0.00		0.00	0.00	5,001.00
6121-6400-64006120-10	Wages - Sick-Nursing Administration	0.00		0.00	0.00	19.00
6121-7600-76006100-10	Wages - Sick-Admissions	357.00		0.00	357.00	713.00
6121-7600-76006122-10	Wages - Sick-Admissions	362.00		0.00	362.00	397.00
6121-8300-83006100-10	Wages - Sick-Administration	1,904.00		0.00	1,904.00	13,031.00
6121-8300-83006120-10	Wages - Sick-Administration	0.00		0.00	0.00	681.00
6121-8300-83006122-10	Wages - Sick-Administration	0.00		0.00	0.00	451.00
6121-8310-83106100-10	Wages - Sick-Executive Office	531.00		0.00	531.00	0.00
6121-8315-83156120-10	Wages - Sick-Reception & Clerical	300.00		0.00	300.00	0.00
6121-8800-88006120-10	Wages - Sick-IT	1,867.00		0.00	1,867.00	1,516.00
6121-8900-89006120-10	Wages - Sick-Human Resources	597.00		0.00	597.00	906.00
6122-6400-64006120-10	Wages - Holiday-Nursing Administration	1,015.00		0.00	1,015.00	598.00
6122-6400-83156120-10	Wages - Holiday-Nursing Administration	(140.00)		0.00	(140.00)	0.00
6122-7600-76006100-10	Wages - Holiday-Admissions	2,666.00		0.00	2,666.00	2,089.00
6122-7600-76006120-10	Wages - Holiday-Admissions	186.00		0.00	186.00	0.00
6122-7600-76006122-10	Wages - Holiday-Admissions	909.00		0.00	909.00	1,035.00
6122-8300-83006100-10	Wages - Holiday-Administration	2,667.00		0.00	2,667.00	7,931.00
6122-8300-83006120-10	Wages - Holiday-Administration	1,474.00		0.00	1,474.00	1,204.00
6122-8300-83006122-10	Wages - Holiday-Administration	544.00		0.00	544.00	(724.00)
6122-8300-83156120-10	Wages - Holiday-Administration	(23.00)		0.00	(23.00)	0.00
6122-8310-83106100-10	Wages - Holiday-Executive Office	6,110.00		0.00	6,110.00	0.00
6122-8315-83156120-10	Wages - Holiday-Reception & Clerical	240.00		0.00	240.00	0.00
6122-8315-83156122-10	Wages - Holiday-Reception & Clerical	401.00		0.00	401.00	0.00
6122-8800-88006120-10	Wages - Holiday-IT	3,266.00		0.00	3,266.00	3,252.00
6122-8900-89006120-10	Wages - Holiday-Human Resources	2,503.00		0.00	2,503.00	2,638.00
6190-10	Commissions	(2,000.00)		0.00	(2,000.00)	0.00
6190-8910-10	Commissions-Employee Benefits	3,433.00		0.00	3,433.00	0.00
6190-8910-99999999-10	Commissions-Employee Benefits	(3,743.00)		0.00	(3,743.00)	0.00
6199-6400-64006120-10	PTO Accrual-Nursing Administration	1,867.00		0.00	1,867.00	0.00
6199-7600-76006100-10	PTO Accrual-Admissions	5,774.00		0.00	5,774.00	0.00
6199-7600-76006122-10	PTO Accrual-Admissions	(629.00)		0.00	(629.00)	0.00
6199-8300-83006120-10	PTO Accrual-Administration	813.00		0.00	813.00	0.00
6199-8300-83006122-10	PTO Accrual-Administration	1,624.00		0.00	1,624.00	0.00
6199-8310-83106100-10	PTO Accrual-Executive Office	9,499.00		0.00	9,499.00	0.00
6199-8800-88006120-10	PTO Accrual-IT	(2,431.00)		0.00	(2,431.00)	0.00
6199-8900-89006120-10	PTO Accrual-Human Resources	(1,984.00)		0.00	(1,984.00)	0.00
Subtotal [4.1]	**Other Administrative Salaries - Patient Days**	**1,009,090.00**		**(400,278.00)**	**608,812.00**	**734,623.00**
Subgroup : [4.2]	**Other Admin - Patient Days (SNF/ICF)**					
6100-6100-61006122-10	Wages - Regular-Nursing-Short Term	7,148.00		0.00	7,148.00	3,298.00
6101-6100-61006122-10	Wages - Overtime-Nursing-Short Term	531.00		0.00	531.00	630.00
Subtotal [4.2]	**Other Admin - Patient Days (SNF/ICF)**	**7,679.00**		**0.00**	**7,679.00**	**3,928.00**
Subgroup : [4.18]	**Other Administrative Salaries - RCH Only**					
6100-6300-63006130-10	Wages - Regular-RCH	0.00		0.00	0.00	(1,183.00)
6110-6300-63006130-10	Wages - Salary-RCH	0.00		0.00	0.00	1,380.00
6120-6300-63006130-10	Wages - Vacation-RCH	0.00		0.00	0.00	(7,258.00)
Subtotal [4.18]	**Other Administrative Salaries - RCH Only**	**0.00**		**0.00**	**0.00**	**(7,061.00)**
Subgroup : [5C.4]	**Dietary Workers - Meals**					
6100-7800-78006110-10	Wages - Regular-Dietary	146,147.00		0.00	146,147.00	145,830.00
6100-7800-78006120-10	Wages - Regular-Dietary	288,948.00		0.00	288,948.00	291,557.00
6100-7800-78006125-10	Wages - Regular-Dietary	(2,735.00)		0.00	(2,735.00)	10,296.00

6101-7800-78006110-10	Wages - Overtime-Dietary	16,494.00	0.00	16,494.00	16,004.00
6101-7800-78006120-10	Wages - Overtime-Dietary	30,473.00	0.00	30,473.00	55,020.00
6120-7800-78006110-10	Wages - Vacation-Dietary	5,206.00	0.00	5,206.00	8,283.00
6120-7800-78006120-10	Wages - Vacation-Dietary	3,803.00	0.00	3,803.00	11,813.00
6120-7800-78006125-10	Wages - Vacation-Dietary	0.00	0.00	0.00	580.00
6121-7800-78006110-10	Wages - Sick-Dietary	784.00	0.00	784.00	899.00
6121-7800-78006120-10	Wages - Sick-Dietary	8,072.00	0.00	8,072.00	4,058.00
6122-7800-78006110-10	Wages - Holiday-Dietary	1,392.00	0.00	1,392.00	1,339.00
6122-7800-78006120-10	Wages - Holiday-Dietary	2,823.00	0.00	2,823.00	1,735.00
6199-7800-78006110-10	PTO Accrual-Dietary	(7,531.00)	0.00	(7,531.00)	0.00
6199-7800-78006120-10	PTO Accrual-Dietary	3,629.00	0.00	3,629.00	0.00
6199-7800-78006125-10	PTO Accrual-Dietary	(536.00)	0.00	(536.00)	0.00
Subtotal [5C.4]	**Dietary Workers - Meals**	**496,969.00**	**0.00**	**496,969.00**	**547,414.00**
Subgroup : [6A.3]	**Head Housekeeper - Sqft**				
6100-8000-80006100-10	Wages - Regular-Housekpeeping	4,518.00	0.00	4,518.00	2,321.00
6110-8000-80006100-10	Wages - Salary-Housekpeeping	18,476.00	0.00	18,476.00	26,276.00
6120-8000-80006100-10	Wages - Vacation-Housekpeeping	0.00	0.00	0.00	310.00
6121-8000-80006100-10	Wages - Sick-Housekpeeping	0.00	0.00	0.00	451.00
6122-8000-80006100-10	Wages - Holiday-Housekpeeping	538.00	0.00	538.00	741.00
6199-8000-80006100-10	PTO Accrual-Housekpeeping	(32.00)	0.00	(32.00)	0.00
Subtotal [6A.3]	**Head Housekeeper - Sqft**	**23,500.00**	**0.00**	**23,500.00**	**30,099.00**
Subgroup : [6B.3]	**Other Housekeeping Workers - Sqft**				
6100-8000-80006120-10	Wages - Regular-Housekpeeping	226,680.00	0.00	226,680.00	202,226.00
6101-8000-80006120-10	Wages - Overtime-Housekpeeping	11,177.00	0.00	11,177.00	7,397.00
6120-8000-80006120-10	Wages - Vacation-Housekpeeping	4,654.00	0.00	4,654.00	9,276.00
6121-8000-80006120-10	Wages - Sick-Housekpeeping	23.00	0.00	23.00	1,173.00
6122-8000-80006120-10	Wages - Holiday-Housekpeeping	2,240.00	0.00	2,240.00	1,743.00
6199-8000-80006120-10	PTO Accrual-Housekpeeping	698.00	0.00	698.00	0.00
Subtotal [6B.3]	**Other Housekeeping Workers - Sqft**	**245,472.00**	**0.00**	**245,472.00**	**221,815.00**
Subgroup : [7A.3]	**Engineer or Chief of Maintenance - Sqft**				
6100-8100-81006100-10	Wages - Regular-Maintenance	8,510.00	0.00	8,510.00	3,787.00
6110-8100-81006100-10	Wages - Salary-Maintenance	30,347.00	0.00	30,347.00	26,853.00
6120-8100-81006100-10	Wages - Vacation-Maintenance	283.00	0.00	283.00	1,297.00
6121-8100-81006100-10	Wages - Sick-Maintenance	989.00	0.00	989.00	249.00
6122-8100-81006100-10	Wages - Holiday-Maintenance	848.00	0.00	848.00	747.00
6199-8100-81006100-10	PTO Accrual-Maintenance	902.00	0.00	902.00	0.00
Subtotal [7A.3]	**Engineer or Chief of Maintenance - Sqft**	**41,879.00**	**0.00**	**41,879.00**	**32,933.00**
Subgroup : [7B.3]	**Other Maintenance Workers - Sqft**				
6100-8100-81006120-10	Wages - Regular-Maintenance	86,876.00	0.00	86,876.00	64,305.00
6101-8100-81006120-10	Wages - Overtime-Maintenance	2,398.00	0.00	2,398.00	1,970.00
6110-8100-81006120-10	Wages - Salary-Maintenance	10,258.00	0.00	10,258.00	8,265.00
6120-8100-81006120-10	Wages - Vacation-Maintenance	814.00	0.00	814.00	3,690.00
6121-8100-81006120-10	Wages - Sick-Maintenance	416.00	0.00	416.00	946.00
6122-8100-81006120-10	Wages - Holiday-Maintenance	1,132.00	0.00	1,132.00	1,459.00
6199-8100-81006120-10	PTO Accrual-Maintenance	(483.00)	0.00	(483.00)	0.00
Subtotal [7B.3]	**Other Maintenance Workers - Sqft**	**101,411.00**	**0.00**	**101,411.00**	**80,635.00**
Subgroup : [8A.5]	**Laundry Supervisor - Lbs of Laundry**				
6100-7900-79006100-10	Wages - Regular-Laundry	509.00	0.00	509.00	515.00
6110-7900-79006100-10	Wages - Salary-Laundry	3,806.00	0.00	3,806.00	6,083.00
6120-7900-79006100-10	Wages - Vacation-Laundry	0.00	0.00	0.00	62.00
6121-7900-79006100-10	Wages - Sick-Laundry	0.00	0.00	0.00	100.00
6122-7900-79006100-10	Wages - Holiday-Laundry	0.00	0.00	0.00	165.00
Subtotal [8A.5]	**Laundry Supervisor - Lbs of Laundry**	**4,315.00**	**0.00**	**4,315.00**	**6,925.00**
Subgroup : [8B.5]	**Other Laundry Workers - Lbs of Laundry**				
6100-7900-79006120-10	Wages - Regular-Laundry	41,561.00	0.00	41,561.00	23,572.00
6101-7900-79006120-10	Wages - Overtime-Laundry	3,513.00	0.00	3,513.00	4,662.00
6120-7900-79006120-10	Wages - Vacation-Laundry	509.00	0.00	509.00	1,539.00
6121-7900-79006120-10	Wages - Sick-Laundry	0.00	0.00	0.00	218.00
6122-7900-79006120-10	Wages - Holiday-Laundry	572.00	0.00	572.00	139.00
6199-7900-79006120-10	PTO Accrual-Laundry	659.00	0.00	659.00	0.00
Subtotal [8B.5]	**Other Laundry Workers - Lbs of Laundry**	**46,814.00**	**0.00**	**46,814.00**	**30,130.00**
Subgroup : [11A.1]	**Head Accountant - Patient Days**				
Marcum 102	Head Accountant	0.00	69,970.00	69,970.00	65,324.00
Subtotal [11A.1]	**Head Accountant - Patient Days**	**0.00**	**69,970.00**	**69,970.00**	**65,324.00**
Subgroup : [11B.1]	**Other Accountants - Patient Days**				
6100-8700-87006120-10	Wages - Regular-Finance	99,874.00	0.00	99,874.00	81,895.00
6101-8700-87006120-10	Wages - Overtime-Finance	1,772.00	0.00	1,772.00	101.00
6110-8700-87006120-10	Wages - Salary-Finance	205,795.00	0.00	205,795.00	205,439.00
6120-8700-87006120-10	Wages - Vacation-Finance	3,919.00	(69,970.00)	(66,051.00)	(56,066.00)
6121-8700-87006120-10	Wages - Sick-Finance	636.00	0.00	636.00	2,745.00
6122-8700-87006120-10	Wages - Holiday-Finance	7,307.00	0.00	7,307.00	7,984.00
6199-8700-87006120-10	PTO Accrual-Finance	168.00	0.00	168.00	0.00
Subtotal [11B.1]	**Other Accountants - Patient Days**	**319,471.00**	**(69,970.00)**	**249,501.00**	**242,098.00**
Subgroup : [12A.16]	**Director of Nurses/Assistant Director - SNF Only**				
6100-6400-64006111-10	Wages - Regular-Nursing Administration	31,298.00	0.00	31,298.00	11,879.00
6100-6400-64006113-10	Wages - Regular-Nursing Administration	0.00	0.00	0.00	404.00
6101-6400-64006111-10	Wages - Overtime-Nursing Administration	4,171.00	0.00	4,171.00	708.00
6110-6400-64006111-10	Wages - Salary-Nursing Administration	116,937.00	0.00	116,937.00	115,319.00
6110-6400-64006113-10	Wages - Salary-Nursing Administration	0.00	0.00	0.00	37,173.00
6120-6400-64006111-10	Wages - Vacation-Nursing Administration	3,038.00	0.00	3,038.00	(2,194.00)
6120-6400-64006113-10	Wages - Vacation-Nursing Administration	0.00	0.00	0.00	(2,398.00)
6122-6400-64006111-10	Wages - Holiday-Nursing Administration	3,646.00	0.00	3,646.00	3,193.00
6122-6400-64006113-10	Wages - Holiday-Nursing Administration	0.00	0.00	0.00	1,212.00
6199-6400-64006111-10	PTO Accrual-Nursing Administration	1,395.00	0.00	1,395.00	0.00
Subtotal [12A.16]	**Director of Nurses/Assistant Director - SNF Only**	**160,485.00**	**0.00**	**160,485.00**	**165,296.00**
Subgroup : [12B1.11]	**RNs - Direct Care - RN Hours**				
6100-6100-61006100-10	Wages - Regular-Nursing-Short Term	321,931.00	0.00	321,931.00	340,306.00
6100-6100-61006101-10	Wages - Regular-Nursing-Short Term	45,277.00	0.00	45,277.00	2,615.00
6100-6100-62006100-10	Wages - Regular-Nursing-Short Term	43,436.00	0.00	43,436.00	0.00
6100-6200-62006100-10	Wages - Regular-Nursing-Long Term	396,403.00	0.00	396,403.00	375,542.00
6101-6100-61006100-10	Wages - Overtime-Nursing-Short Term	50,405.00	0.00	50,405.00	66,582.00
6101-6100-61006101-10	Wages - Overtime-Nursing-Short Term	2,824.00	0.00	2,824.00	135.00
6101-6100-62006100-10	Wages - Overtime-Nursing-Short Term	8,106.00	0.00	8,106.00	0.00
6101-6200-62006100-10	Wages - Overtime-Nursing-Long Term	22,953.00	0.00	22,953.00	46,106.00
6120-6100-61006100-10	Wages - Vacation-Nursing-Short Term	369.00	0.00	369.00	16,959.00
6120-6100-61006101-10	Wages - Vacation-Nursing-Short Term	0.00	0.00	0.00	555.00
6120-6100-62006100-10	Wages - Vacation-Nursing-Short Term	378.00	0.00	378.00	0.00

6120-6200-62006100-10	Wages - Vacation-Nursing-Long Term	0.00	0.00	0.00	9,770.00
6121-6100-61006100-10	Wages - Sick-Nursing-Short Term	226.00	0.00	226.00	1,370.00
6121-6200-62006100-10	Wages - Sick-Nursing-Long Term	554.00	0.00	554.00	2,895.00
6122-6100-61006100-10	Wages - Holiday-Nursing-Short Term	4,107.00	0.00	4,107.00	3,603.00
6122-6100-61006101-10	Wages - Holiday-Nursing-Short Term	738.00	0.00	738.00	0.00
6122-6100-62006100-10	Wages - Holiday-Nursing-Short Term	40,958.00	0.00	40,958.00	0.00
6122-6200-62006100-10	Wages - Holiday-Nursing-Long Term	1,121.00	0.00	1,121.00	2,440.00
6199-6100-61006100-10	PTO Accrual-Nursing-Short Term	(11,614.00)	0.00	(11,614.00)	0.00
6199-6100-61006101-10	PTO Accrual-Nursing-Short Term	(3,669.00)	0.00	(3,669.00)	0.00
6199-6200-62006100-10	PTO Accrual-Nursing-Long Term	20,475.00	0.00	20,475.00	0.00
Subtotal [12B1.11]	**RNs - Direct Care - RN Hours**	**944,978.00**	**0.00**	**944,978.00**	**868,878.00**
Subgroup : [12B1.18]	**RNs - Direct Care - RCH Only**				
6100-6300-63006100-10	Wages - Regular-RCH	8,032.00	0.00	8,032.00	3,832.00
6101-6300-63006100-10	Wages - Overtime-RCH	0.00	0.00	0.00	1,664.00
Subtotal [12B1.18]	**RNs - Direct Care - RCH Only**	**8,032.00**	**0.00**	**8,032.00**	**5,496.00**
Subgroup : [12B2.14]	**RNs - Administrative - Nurse Hours (SNF/ICF)**				
6100-6400-64006110-10	Wages - Regular-Nursing Administration	170.00	0.00	170.00	0.00
6100-6400-64006112-10	Wages - Regular-Nursing Administration	69,164.00	0.00	69,164.00	446.00
6100-6400-64006114-10	Wages - Regular-Nursing Administration	106,975.00	0.00	106,975.00	98,890.00
6100-6400-64006125-10	Wages - Regular-Nursing Administration	37,055.00	0.00	37,055.00	0.00
6101-6400-64006114-10	Wages - Overtime-Nursing Administration	22,722.00	0.00	22,722.00	36,730.00
6101-6400-64006125-10	Wages - Overtime-Nursing Administration	123.00	0.00	123.00	0.00
6110-6400-64006112-10	Wages - Salary-Nursing Administration	15,512.00	0.00	15,512.00	24,620.00
6120-6400-64006110-10	Wages - Vacation-Nursing Administration	64.00	0.00	64.00	0.00
6120-6400-64006112-10	Wages - Vacation-Nursing Administration	451.00	0.00	451.00	1,479.00
6120-6400-64006114-10	Wages - Vacation-Nursing Administration	430.00	0.00	430.00	3,773.00
6121-6400-64006114-10	Wages - Sick-Nursing Administration	1,388.00	0.00	1,388.00	625.00
6122-6400-64006112-10	Wages - Holiday-Nursing Administration	346.00	0.00	346.00	692.00
6122-6400-64006114-10	Wages - Holiday-Nursing Administration	2,540.00	0.00	2,540.00	2,073.00
6122-6400-64006125-10	Wages - Holiday-Nursing Administration	187.00	0.00	187.00	0.00
6199-6400-64006112-10	PTO Accrual-Nursing Administration	761.00	0.00	761.00	0.00
6199-6400-64006114-10	PTO Accrual-Nursing Administration	584.00	0.00	584.00	0.00
6199-6400-64006125-10	PTO Accrual-Nursing Administration	1,200.00	0.00	1,200.00	0.00
Subtotal [12B2.14]	**RNs - Administrative - Nurse Hours (SNF/ICF)**	**259,672.00**	**0.00**	**259,672.00**	**169,328.00**
Subgroup : [12B2.16]	**RNs - Administrative - SNF Only**				
6100-6400-64006115-10	Wages - Regular-Nursing Administration	57,627.00	0.00	57,627.00	119,751.00
6100-6400-64006116-10	Wages - Regular-Nursing Administration	6,769.00	0.00	6,769.00	100.00
6101-6400-64006115-10	Wages - Overtime-Nursing Administration	0.00	0.00	0.00	3,204.00
6110-6400-64006115-10	Wages - Salary-Nursing Administration	196,121.00	0.00	196,121.00	115,514.00
6110-6400-64006116-10	Wages - Salary-Nursing Administration	57,942.00	0.00	57,942.00	46,708.00
6120-6400-64006115-10	Wages - Vacation-Nursing Administration	1,664.00	0.00	1,664.00	10,067.00
6120-6400-64006116-10	Wages - Vacation-Nursing Administration	0.00	0.00	0.00	2,732.00
6121-6400-64006115-10	Wages - Sick-Nursing Administration	0.00	0.00	0.00	476.00
6122-6400-64006115-10	Wages - Holiday-Nursing Administration	5,452.00	0.00	5,452.00	5,052.00
6122-6400-64006116-10	Wages - Holiday-Nursing Administration	1,062.00	0.00	1,062.00	1,062.00
6199-6400-64006115-10	PTO Accrual-Nursing Administration	(1,470.00)	0.00	(1,470.00)	0.00
6199-6400-64006116-10	PTO Accrual-Nursing Administration	(2,732.00)	0.00	(2,732.00)	0.00
Subtotal [12B2.16]	**RNs - Administrative - SNF Only**	**322,435.00**	**0.00**	**322,435.00**	**304,666.00**
Subgroup : [12C1.16]	**LPNs - Direct Care - SNF Only**				
6100-6100-61006110-10	Wages - Regular-Nursing-Short Term	357,764.00	0.00	357,764.00	167,113.00
6100-6200-62006110-10	Wages - Regular-Nursing-Long Term	541,407.00	0.00	541,407.00	517,000.00
6101-6100-61006110-10	Wages - Overtime-Nursing-Short Term	51,119.00	0.00	51,119.00	34,410.00
6101-6200-62006110-10	Wages - Overtime-Nursing-Long Term	43,282.00	0.00	43,282.00	68,901.00
6110-6200-62006110-10	Wages - Salary-Nursing-Long Term	0.00	0.00	0.00	1,380.00
6120-6100-61006110-10	Wages - Vacation-Nursing-Short Term	8,820.00	0.00	8,820.00	1,932.00
6120-6200-62006110-10	Wages - Vacation-Nursing-Long Term	0.00	0.00	0.00	26,730.00
6121-6200-62006110-10	Wages - Sick-Nursing-Long Term	294.00	0.00	294.00	2,775.00
6122-6100-61006110-10	Wages - Holiday-Nursing-Short Term	3,343.00	0.00	3,343.00	861.00
6122-6200-62006110-10	Wages - Holiday-Nursing-Long Term	6,595.00	0.00	6,595.00	5,759.00
6199-6100-61006110-10	PTO Accrual-Nursing-Short Term	(609.00)	0.00	(609.00)	0.00
6199-6200-62006110-10	PTO Accrual-Nursing-Long Term	13,387.00	0.00	13,387.00	0.00
Subtotal [12C1.16]	**LPNs - Direct Care - SNF Only**	**1,025,402.00**	**0.00**	**1,025,402.00**	**826,861.00**
Subgroup : [12C1.18]	**LPNs - Direct Care - RCH Only**				
6100-6300-63006110-10	Wages - Regular-RCH	46,320.00	0.00	46,320.00	3,532.00
6101-6300-63006110-10	Wages - Overtime-RCH	1,144.00	0.00	1,144.00	1,968.00
6120-6300-63006110-10	Wages - Vacation-RCH	1,279.00	0.00	1,279.00	0.00
6122-6300-63006110-10	Wages - Holiday-RCH	642.00	0.00	642.00	0.00
6199-6300-63006110-10	PTO Accrual-RCH	1,153.00	0.00	1,153.00	0.00
Subtotal [12C1.18]	**LPNs - Direct Care - RCH Only**	**50,538.00**	**0.00**	**50,538.00**	**5,500.00**
Subgroup : [12D.16]	**Aides and Attendants - SNF Only**				
6100-6100-61006120-10	Wages - Regular-Nursing-Short Term	819,650.00	0.00	819,650.00	584,365.00
6100-6100-61006121-10	Wages - Regular-Nursing-Short Term	25,567.00	0.00	25,567.00	5,290.00
6100-6200-62006120-10	Wages - Regular-Nursing-Long Term	1,041,761.00	0.00	1,041,761.00	1,040,046.00
6101-6100-61006120-10	Wages - Overtime-Nursing-Short Term	74,067.00	0.00	74,067.00	42,168.00
6101-6100-61006121-10	Wages - Overtime-Nursing-Short Term	541.00	0.00	541.00	0.00
6101-6200-62006120-10	Wages - Overtime-Nursing-Long Term	92,711.00	0.00	92,711.00	80,924.00
6120-6100-61006120-10	Wages - Vacation-Nursing-Short Term	15,314.00	0.00	15,314.00	18,620.00
6120-6100-61006121-10	Wages - Vacation-Nursing-Short Term	0.00	0.00	0.00	1,094.00
6120-6200-62006120-10	Wages - Vacation-Nursing-Long Term	0.00	0.00	0.00	39,620.00
6121-6100-61006120-10	Wages - Sick-Nursing-Short Term	383.00	0.00	383.00	1,571.00
6121-6100-61006121-10	Wages - Sick-Nursing-Short Term	168.00	0.00	168.00	0.00
6121-6200-62006120-10	Wages - Sick-Nursing-Long Term	2,191.00	0.00	2,191.00	5,425.00
6122-6100-61006120-10	Wages - Holiday-Nursing-Short Term	10,451.00	0.00	10,451.00	4,774.00
6122-6100-61006121-10	Wages - Holiday-Nursing-Short Term	524.00	0.00	524.00	659.00
6122-6200-62006120-10	Wages - Holiday-Nursing-Long Term	9,171.00	0.00	9,171.00	9,512.00
6199-6100-61006120-10	PTO Accrual-Nursing-Short Term	7,569.00	0.00	7,569.00	0.00
6199-6100-61006121-10	PTO Accrual-Nursing-Short Term	(1,500.00)	0.00	(1,500.00)	0.00
6199-6200-62006120-10	PTO Accrual-Nursing-Long Term	18,468.00	0.00	18,468.00	0.00
Subtotal [12D.16]	**Aides and Attendants - SNF Only**	**2,117,036.00**	**0.00**	**2,117,036.00**	**1,834,068.00**
Subgroup : [12D.18]	**Aides and Attendants - RCH Only**				
6100-6300-63006120-10	Wages - Regular-RCH	295,244.00	0.00	295,244.00	319,259.00
6101-6300-63006120-10	Wages - Overtime-RCH	22,618.00	0.00	22,618.00	25,735.00
6120-6300-63006120-10	Wages - Vacation-RCH	3,275.00	0.00	3,275.00	10,603.00
6121-6300-63006120-10	Wages - Sick-RCH	8,626.00	0.00	8,626.00	6,061.00
6122-6300-63006120-10	Wages - Holiday-RCH	3,811.00	0.00	3,811.00	3,644.00
6199-6300-63006120-10	PTO Accrual-RCH	8,141.00	0.00	8,141.00	0.00
Subtotal [12D.18]	**Aides and Attendants - RCH Only**	**341,715.00**	**0.00**	**341,715.00**	**365,302.00**
Subgroup : [12E.8]	**Physical Therapists - PT Treatments**				
6100-6600-66006104-10	Wages - Regular-Therapy	253,555.00	0.00	253,555.00	159,523.00

6100-6600-66006110-10	Wages - Regular-Therapy	144,558.00	0.00	144,558.00	174,832.00
6100-6600-66006135-10	Wages - Regular-Therapy	17,152.00	0.00	17,152.00	0.00
6101-6600-66006104-10	Wages - Overtime-Therapy	15,285.00	0.00	15,285.00	0.00
6101-6600-66006110-10	Wages - Overtime-Therapy	8,313.00	0.00	8,313.00	868.00
6101-6600-66006135-10	Wages - Overtime-Therapy	1,737.00	0.00	1,737.00	0.00
6110-6600-66006104-10	Wages - Salary-Therapy	4,770.00	0.00	4,770.00	0.00
6110-6600-66006110-10	Wages - Salary-Therapy	3,122.00	0.00	3,122.00	0.00
6110-6600-66006135-10	Wages - Salary-Therapy	2,764.00	0.00	2,764.00	0.00
6120-6600-66006104-10	Wages - Vacation-Therapy	1,598.00	0.00	1,598.00	4,820.00
6120-6600-66006110-10	Wages - Vacation-Therapy	800.00	0.00	800.00	15,115.00
6120-6600-66006135-10	Wages - Vacation-Therapy	435.00	0.00	435.00	0.00
6121-6600-66006104-10	Wages - Sick-Therapy	1,355.00	0.00	1,355.00	2,927.00
6121-6600-66006110-10	Wages - Sick-Therapy	0.00	0.00	0.00	1,804.00
6122-6600-66006104-10	Wages - Holiday-Therapy	3,063.00	0.00	3,063.00	2,161.00
6122-6600-66006110-10	Wages - Holiday-Therapy	2,376.00	0.00	2,376.00	1,516.00
6122-6600-66006135-10	Wages - Holiday-Therapy	576.00	0.00	576.00	0.00
6199-6600-66006104-10	PTO Accrual-Therapy	(177.00)	0.00	(177.00)	0.00
6199-6600-66006110-10	PTO Accrual-Therapy	1,990.00	0.00	1,990.00	0.00
Subtotal [12E.8]	**Physical Therapists - PT Treatments**	**463,272.00**	**0.00**	**463,272.00**	**363,566.00**
Subgroup : [12F.10]	**Speech Therapists - ST Treatments**				
6100-6600-66006106-10	Wages - Regular-Therapy	98,614.00	0.00	98,614.00	72,866.00
6101-6600-66006106-10	Wages - Overtime-Therapy	3,546.00	0.00	3,546.00	0.00
6110-6600-66006106-10	Wages - Salary-Therapy	2,327.00	0.00	2,327.00	0.00
6120-6600-66006106-10	Wages - Vacation-Therapy	277.00	0.00	277.00	0.00
6122-6600-66006106-10	Wages - Holiday-Therapy	457.00	0.00	457.00	0.00
6199-6600-66006106-10	PTO Accrual-Therapy	1,435.00	0.00	1,435.00	0.00
Subtotal [12F.10]	**Speech Therapists - ST Treatments**	**106,656.00**	**0.00**	**106,656.00**	**72,866.00**
Subgroup : [12G.9]	**Occupational Therapists - OT Treatments**				
6100-6600-66006105-10	Wages - Regular-Therapy	188,999.00	0.00	188,999.00	153,113.00
6100-6600-66006115-10	Wages - Regular-Therapy	113,978.00	0.00	113,978.00	97,882.00
6101-6600-66006105-10	Wages - Overtime-Therapy	7,514.00	0.00	7,514.00	0.00
6101-6600-66006115-10	Wages - Overtime-Therapy	5,632.00	0.00	5,632.00	63.00
6110-6600-66006105-10	Wages - Salary-Therapy	3,634.00	0.00	3,634.00	0.00
6120-6600-66006105-10	Wages - Vacation-Therapy	4,259.00	0.00	4,259.00	8,890.00
6120-6600-66006115-10	Wages - Vacation-Therapy	0.00	0.00	0.00	7,627.00
6121-6600-66006105-10	Wages - Sick-Therapy	0.00	0.00	0.00	619.00
6121-6600-66006115-10	Wages - Sick-Therapy	144.00	0.00	144.00	1,067.00
6122-6600-66006105-10	Wages - Holiday-Therapy	3,458.00	0.00	3,458.00	3,440.00
6122-6600-66006115-10	Wages - Holiday-Therapy	2,824.00	0.00	2,824.00	2,963.00
6199-6600-66006105-10	PTO Accrual-Therapy	(13,365.00)	0.00	(13,365.00)	0.00
6199-6600-66006115-10	PTO Accrual-Therapy	7,947.00	0.00	7,947.00	0.00
Subtotal [12G.9]	**Occupational Therapists - OT Treatments**	**325,024.00**	**0.00**	**325,024.00**	**275,664.00**
Subgroup : [12H.1]	**Recreation Workers - Patient Days**				
6100-7200-72006100-10	Wages - Regular-Life Enrichment	9,813.00	0.00	9,813.00	2,732.00
6100-7200-72006110-10	Wages - Regular-Life Enrichment	92,657.00	0.00	92,657.00	83,494.00
6101-7200-72006110-10	Wages - Overtime-Life Enrichment	356.00	0.00	356.00	359.00
6110-7200-72006100-10	Wages - Salary-Life Enrichment	44,941.00	0.00	44,941.00	53,292.00
6110-7200-72006110-10	Wages - Salary-Life Enrichment	4,907.00	0.00	4,907.00	0.00
6120-7200-72006100-10	Wages - Vacation-Life Enrichment	720.00	0.00	720.00	2,481.00
6120-7200-72006110-10	Wages - Vacation-Life Enrichment	1,165.00	0.00	1,165.00	3,327.00
6121-7200-72006100-10	Wages - Sick-Life Enrichment	0.00	0.00	0.00	407.00
6121-7200-72006110-10	Wages - Sick-Life Enrichment	0.00	0.00	0.00	355.00
6122-7200-72006100-10	Wages - Holiday-Life Enrichment	1,440.00	0.00	1,440.00	1,333.00
6122-7200-72006110-10	Wages - Holiday-Life Enrichment	1,342.00	0.00	1,342.00	917.00
6199-7200-72006100-10	PTO Accrual-Life Enrichment	(573.00)	0.00	(573.00)	0.00
6199-7200-72006110-10	PTO Accrual-Life Enrichment	(69.00)	0.00	(69.00)	0.00
Subtotal [12H.1]	**Recreation Workers - Patient Days**	**156,699.00**	**0.00**	**156,699.00**	**148,697.00**
Subgroup : [12M.1]	**Social Workers/Case Management - Patient Days**				
6100-7500-75006100-10	Wages - Regular-Social Services	10,867.00	0.00	10,867.00	3,826.00
6100-7500-75006110-10	Wages - Regular-Social Services	34,343.00	0.00	34,343.00	69,235.00
6100-7500-75006112-10	Wages - Regular-Social Services	14,670.00	0.00	14,670.00	0.00
6101-7500-75006110-10	Wages - Overtime-Social Services	0.00	0.00	0.00	23.00
6110-7500-75006100-10	Wages - Salary-Social Services	66,912.00	0.00	66,912.00	49,165.00
6110-7500-75006110-10	Wages - Salary-Social Services	3,565.00	0.00	3,565.00	0.00
6120-7500-75006100-10	Wages - Vacation-Social Services	1,235.00	0.00	1,235.00	4,872.00
6120-7500-75006110-10	Wages - Vacation-Social Services	0.00	0.00	0.00	919.00
6121-7500-75006100-10	Wages - Sick-Social Services	0.00	0.00	0.00	184.00
6121-7500-75006110-10	Wages - Sick-Social Services	0.00	0.00	0.00	309.00
6122-7500-75006100-10	Wages - Holiday-Social Services	1,821.00	0.00	1,821.00	1,136.00
6122-7500-75006110-10	Wages - Holiday-Social Services	826.00	0.00	826.00	1,442.00
6199-7500-75006100-10	PTO Accrual-Social Services	364.00	0.00	364.00	0.00
6199-7500-75006110-10	PTO Accrual-Social Services	1,250.00	0.00	1,250.00	0.00
Subtotal [12M.1]	**Social Workers/Case Management - Patient Days**	**135,853.00**	**0.00**	**135,853.00**	**131,111.00**
Subgroup : [12N.1]	**Marketing - Patient Days**				
Marcum 104	Marketing Salary	0.00	0.00	0.00	9,840.00
Subtotal [12N.1]	**Marketing - Patient Days**	**0.00**	**0.00**	**0.00**	**9,840.00**
Subgroup : [12O.1]	**Other - Patient Days**				
6100-7300-73006100-10	Wages - Regular-Christian Ministries	5,154.00	0.00	5,154.00	626.00
6100-7300-73006110-10	Wages - Regular-Christian Ministries	16,540.00	0.00	16,540.00	17,500.00
6110-7300-73006100-10	Wages - Salary-Christian Ministries	23,180.00	0.00	23,180.00	24,370.00
6110-7300-73006110-10	Wages - Salary-Christian Ministries	1,765.00	0.00	1,765.00	0.00
6120-7300-73006100-10	Wages - Vacation-Christian Ministries	0.00	0.00	0.00	(308.00)
6120-7300-73006110-10	Wages - Vacation-Christian Ministries	331.00	0.00	331.00	0.00
6122-7300-73006110-10	Wages - Holiday-Christian Ministries	110.00	0.00	110.00	0.00
6199-7300-73006100-10	PTO Accrual-Christian Ministries	(274.00)	0.00	(274.00)	0.00
6199-7300-73006120-10	PTO Accrual-Christian Ministries	1,317.00	0.00	1,317.00	0.00
Subtotal [12O.1]	**Other - Patient Days**	**48,123.00**	**0.00**	**48,123.00**	**42,188.00**
Total [10-A]	**Salaries and Wages**	**8,762,520.00**	**0.00**	**8,762,520.00**	**7,881,982.00**
Group : [13-B]	**Professional Fees**				
Subgroup : [2.2]	**Dentist - Patient Days (SNF/ICF)**				
6702-6200-99999999-10	Purchased Services - Nsg - Dental-Nursing-Long Term	9,405.00	0.00	9,405.00	5,130.00
Subtotal [2.2]	**Dentist - Patient Days (SNF/ICF)**	**9,405.00**	**0.00**	**9,405.00**	**5,130.00**
Subgroup : [3.16]	**Pharmacist - SNF Only**				
6410-6400-99999999-10	Pharmacy Consultant-Nursing Administration	0.00	0.00	0.00	1,360.00
6410-6700-99999999-10	Pharmacy Consultant-Pharmacy	4,671.00	0.00	4,671.00	12,043.00
6415-6700-99999999-10	Professional Services Dev-Pharmacy	0.00	0.00	0.00	38.00
Subtotal [3.16]	**Pharmacist - SNF Only**	**4,671.00**	**0.00**	**4,671.00**	**13,441.00**

Subgroup : [8A.16]	**Medical Director - SNF Only**				
6400-6200-99999999-10	Medical Director Fees-Nsg-Nursing-Long Term	0.00	0.00	0.00	279.00
6400-6400-99999999-10	Medical Director Fees-Nsg-Nursing Administration	37,500.00	0.00	37,500.00	45,000.00
Subtotal [8A.16]	**Medical Director - SNF Only**	**37,500.00**	**0.00**	**37,500.00**	**45,279.00**
Subgroup : [11A1.16]	**RN's - Direct Care - SNF Only**				
6310-6100-99999999-10	Agency R.N.-Nursing-Short Term	159,924.00	0.00	159,924.00	219,970.00
6310-6200-99999999-10	Agency R.N.-Nursing-Long Term	210,766.00	0.00	210,766.00	210,801.00
6700-6100-99999999-10	Purchased Services-Nursing-Short Term	328.00	0.00	328.00	0.00
6700-6200-99999999-10	Purchased Services-Nursing-Long Term	364.00	0.00	364.00	0.00
Subtotal [11A1.16]	**RN's - Direct Care - SNF Only**	**371,382.00**	**0.00**	**371,382.00**	**430,771.00**
Subgroup : [11B1.16]	**LPN's - SNF Only**				
6320-6100-99999999-10	Agency L.P.N.-Nursing-Short Term	13,475.00	0.00	13,475.00	85,022.00
6320-6200-99999999-10	Agency L.P.N.-Nursing-Long Term	32,571.00	0.00	32,571.00	99,959.00
Subtotal [11B1.16]	**LPN's - SNF Only**	**46,046.00**	**0.00**	**46,046.00**	**184,981.00**
Subgroup : [11B1.18]	**LPN's - RCH Only**				
6320-6300-99999999-10	Agency L.P.N.-RCH	0.00	0.00	0.00	675.00
Subtotal [11B1.18]	**LPN's - RCH Only**	**0.00**	**0.00**	**0.00**	**675.00**
Subgroup : [11C.16]	**Aides - SNF Only**				
6330-6100-99999999-10	Agency Aides-Nursing-Short Term	4,100.00	0.00	4,100.00	0.00
6330-6200-99999999-10	Agency Aides-Nursing-Long Term	5,801.00	0.00	5,801.00	0.00
Subtotal [11C.16]	**Aides - SNF Only**	**9,901.00**	**0.00**	**9,901.00**	**0.00**
Subgroup : [12.1]	**Other - Patient Days**				
6700-7300-99999999-10	Purchased Services-Christian Ministries	2,103.00	(28.00)	2,075.00	638.00
Subtotal [12.1]	**Other - Patient Days**	**2,103.00**	**(28.00)**	**2,075.00**	**638.00**
Subgroup : [12.16]	**Other - SNF Only**				
6760-6600-99999999-10	Purchased Services- Management-Therapy	211,224.00	0.00	211,224.00	163,716.00
Subtotal [12.16]	**Other - SNF Only**	**211,224.00**	**0.00**	**211,224.00**	**163,716.00**
Total [13-B]	**Professional Fees**	**692,232.00**	**(28.00)**	**692,204.00**	**844,631.00**
Group : [15]	**Expenditures Other than Salaries**				
Subgroup : [1A1.15]	**Workmen's Compensation - Salary%**				
6210-8300-99999999-10	Workers Compensation-Administration	0.00	0.00	0.00	174,629.00
6210-8910-99999999-10	Workers Compensation-Employee Benefits	175,308.00	0.00	175,308.00	0.00
6211-8910-99999999-10	Workers Compensation - CLAIMS-Employee Benefits	12,612.00	0.00	12,612.00	0.00
Subtotal [1A1.15]	**Workmen's Compensation - Salary%**	**187,920.00**	**0.00**	**187,920.00**	**174,629.00**
Subgroup : [1A2.15]	**Disability Insurance - Salary %**				
6242-8910-99999999-10	Long Term Disability-Employee Benefits	16,647.00	0.00	16,647.00	0.00
Subtotal [1A2.15]	**Disability Insurance - Salary %**	**16,647.00**	**0.00**	**16,647.00**	**0.00**
Subgroup : [1A3.15]	**Unemployment Insurance - Salary %**				
6205-8300-99999999-10	State Unemployment-Administration	0.00	0.00	0.00	38,316.00
6205-8900-99999999-10	State Unemployment-Human Resources	448.00	0.00	448.00	0.00
6205-8910-99999999-10	State Unemployment-Employee Benefits	43,563.00	0.00	43,563.00	0.00
Subtotal [1A3.15]	**Unemployment Insurance - Salary %**	**44,011.00**	**0.00**	**44,011.00**	**38,316.00**
Subgroup : [1A4.15]	**Social Security (FICA) - Salary %**				
6171-8910-10	S&W - Cook - Prep-Employee Benefits	38,704.00	0.00	38,704.00	0.00
6171-8910-99999999-10	S&W - Cook - Prep-Employee Benefits	(38,704.00)	0.00	(38,704.00)	0.00
6200-8300-10	Payroll Taxes-Administration-	0.00	0.00	0.00	2,208.00
6200-8300-99999999-10	Payroll Taxes-Administration	(276.00)	0.00	(276.00)	567,305.00
6200-8910-10	Payroll Taxes-Employee Benefits	4,849.00	0.00	4,849.00	0.00
6200-8910-99999999-10	Payroll Taxes-Employee Benefits	640,778.00	0.00	640,778.00	0.00
Subtotal [1A4.15]	**Social Security (FICA) - Salary %**	**645,351.00**	**0.00**	**645,351.00**	**569,513.00**
Subgroup : [1A5.15]	**Health Insurance - Salary %**				
6150-8910-10	S&W - Office Staff-Employee Benefits	(1,639.00)	0.00	(1,639.00)	0.00
6150-8910-99999999-10	S&W - Office Staff-Employee Benefits	1,639.00	0.00	1,639.00	0.00
6151-8910-10	S&W - Administrative Assistant-Employee Benefits	(16,500.00)	0.00	(16,500.00)	0.00
6151-8910-99999999-10	S&W - Administrative Assistant-Employee Benefits	16,500.00	0.00	16,500.00	0.00
6220-8300-99999999-10	Group Medical Insurance-Administration	(6,094.00)	0.00	(6,094.00)	723,448.00
6220-8910-99999999-10	Group Medical Insurance-Employee Benefits	274,561.00	0.00	274,561.00	0.00
6221-8910-99999999-10	Group Medical Insurance - CLAIMS-Employee Benefits	719,689.00	0.00	719,689.00	0.00
6222-8910-99999999-10	Group Pharmacy - Claims-Employee Benefits	303,350.00	0.00	303,350.00	0.00
6223-8910-10	HSA Contribution Employer-Employee Benefits	3,511.00	0.00	3,511.00	0.00
6223-8910-99999999-10	HSA Contribution Employer-Employee Benefits	18,901.00	0.00	18,901.00	0.00
6224-8910-99999999-10	Group Medical - Commissions-Employee Benefits	17,238.00	0.00	17,238.00	0.00
6225-8910-99999999-10	Dental-Employee Benefits	46,051.00	0.00	46,051.00	0.00
6227-8910-99999999-10	Vision-Employee Benefits	5,871.00	0.00	5,871.00	0.00
6228-8910-99999999-10	Medical Reimbursement Employee-Employee Benefits	4,000.00	0.00	4,000.00	0.00
6229-8910-10	Employee Payments Medical-Employee Benefits	446.00	0.00	446.00	0.00
6229-8910-99999999-10	Employee Payments Medical-Employee Benefits	(234,149.00)	0.00	(234,149.00)	0.00
Subtotal [1A5.15]	**Health Insurance - Salary %**	**1,153,375.00**	**0.00**	**1,153,375.00**	**723,448.00**
Subgroup : [1A6.15]	**Life Insurance - Salary %**				
6240-8900-99999999-10	Group Life Insurance-Human Resources	0.00	0.00	0.00	8,197.00
6240-8910-99999999-10	Group Life Insurance-Employee Benefits	9,491.00	0.00	9,491.00	0.00
Subtotal [1A6.15]	**Life Insurance - Salary %**	**9,491.00**	**0.00**	**9,491.00**	**8,197.00**
Subgroup : [1A7.15]	**Pensions - Salary %**				
6230-8300-99999999-10	Pension Expense-Administration	0.00	0.00	0.00	277,866.00
6230-8910-99999999-10	Pension Expense-Employee Benefits	336,786.00	0.00	336,786.00	0.00
Subtotal [1A7.15]	**Pensions - Salary %**	**336,786.00**	**0.00**	**336,786.00**	**277,866.00**
Subgroup : [1A8.15]	**Uniform Allowance - Salary %**				
6260-8900-99999999-10	Uniform Expense-Human Resources	9,243.00	0.00	9,243.00	9,595.00
Subtotal [1A8.15]	**Uniform Allowance - Salary %**	**9,243.00**	**0.00**	**9,243.00**	**9,595.00**
Subgroup : [1A9.15]	**Other - Salary %**				
6250-8900-99999999-10	Employee Physicals & Other-Human Resources	2,736.00	0.00	2,736.00	1,015.00
6280-7200-99999999-10	Other Employee Benefits-Life Enrichment	0.00	0.00	0.00	90.00
6280-8900-99999999-10	Other Employee Benefits-Human Resources	32.00	0.00	32.00	352.00
6999-8910-99999999-10	Other-Employee Benefits	483.00	0.00	483.00	0.00
Subtotal [1A9.15]	**Other - Salary %**	**3,251.00**	**0.00**	**3,251.00**	**1,457.00**
Subgroup : [1C.1]	**Bad Debts - Patient Days**				
8500-9000-10	Bad Debt-Bad Debt	66,442.00	0.00	66,442.00	68,004.00
Subtotal [1C.1]	**Bad Debts - Patient Days**	**66,442.00**	**0.00**	**66,442.00**	**68,004.00**
Subgroup : [1D.1]	**Accounting and Auditing - Patient Days**				

6430-8300-99999999-10	Accounting Fees-Administration	500.00	0.00	500.00	0.00
6430-8700-99999999-10	Accounting Fees-Finance	55,860.00	0.00	55,860.00	57,090.00
Subtotal [1D.1]	**Accounting and Auditing - Patient Days**	**56,360.00**	**0.00**	**56,360.00**	**57,090.00**
Subgroup : [1E.1]	**Legal - Patient Days**				
6420-8300-99999999-10	Legal Fees-Administration	(3,042.00)	0.00	(3,042.00)	111,724.00
6420-8310-99999999-10	Legal Fees-Executive Office	(356.00)	16,564.00	16,208.00	0.00
6420-8700-99999999-10	Legal Fees-Finance	6,795.00	0.00	6,795.00	0.00
6420-8700-99999999-11	Legal Fees-Finance	1,843.00	0.00	1,843.00	0.00
6420-8900-99999999-10	Legal Fees-Human Resources	0.00	0.00	0.00	1,392.00
Subtotal [1E.1]	**Legal - Patient Days**	**5,240.00**	**16,564.00**	**21,804.00**	**113,116.00**
Subgroup : [1G.1]	**Office Supplies - Patient Days**				
6560-6400-99999999-10	Office & Other Supplies-Nursing Administration	6.00	0.00	6.00	23.00
6560-7600-99999999-10	Office & Other Supplies-Admissions	0.00	0.00	0.00	30.00
6560-8300-99999999-10	Office & Other Supplies-Administration	0.00	0.00	0.00	14,016.00
6560-8315-99999999-10	Office & Other Supplies-Reception & Clerical	9,894.00	0.00	9,894.00	0.00
6560-8600-99999999-10	Office & Other Supplies-Wellness	0.00	0.00	0.00	457.00
6560-8700-99999999-10	Office & Other Supplies-Finance	173.00	402.00	575.00	0.00
6590-8800-99999999-10	Supplies - Small Tools & Equip- Maint-IT	1,319.00	0.00	1,319.00	0.00
6610-8800-99999999-10	Small Equipment Purchased-IT	215.00	0.00	215.00	0.00
6810-8300-99999999-10	Printing-Administration	0.00	0.00	0.00	5,036.00
6810-8315-99999999-10	Printing-Reception & Clerical	5,157.00	0.00	5,157.00	0.00
Subtotal [1G.1]	**Office Supplies - Patient Days**	**16,764.00**	**402.00**	**17,166.00**	**19,562.00**
Subgroup : [1H1.1]	**Telephone and Telegraph - Patient Days**				
6910-7800-99999999-10	Telephone-Dietary	0.00	0.00	0.00	75.00
6910-8000-99999999-10	Telephone-Housekpeeping	0.00	0.00	0.00	400.00
6910-8100-99999999-10	Telephone-Maintenance	184.00	0.00	184.00	0.00
6910-8300-99999999-10	Telephone-Administration	45,399.00	(20,260.00)	25,139.00	25,878.00
6910-8700-99999999-10	Telephone-Finance	113.00	0.00	113.00	0.00
Subtotal [1H1.1]	**Telephone and Telegraph - Patient Days**	**45,696.00**	**(20,260.00)**	**25,436.00**	**26,353.00**
Subgroup : [1H2.1]	**Telephone and Telegraph - Cellular Phones and Beepers Patient Days**				
Marcum 105	Cell Phone	0.00	6,612.00	6,612.00	7,119.00
Subtotal [1H2.1]	**Telephone and Telegraph - Cellular Phones and Beepers Patient Days**	**0.00**	**6,612.00**	**6,612.00**	**7,119.00**
Total [15]	**Expenditures Other than Salaries**	**2,596,577.00**	**3,318.00**	**2,599,895.00**	**2,094,265.00**
Group : [16]	**Expenditures Other than Salaries (cont'd) - Admin. and General**				
Subgroup : [1.1]	**Resident Travel and Entertainment - Patient Days**				
6958-6100-99999999-10	Resident Travel-Nursing-Short Term	952.00	0.00	952.00	0.00
6958-6400-99999999-10	Resident Travel-Nursing Administration	170.00	0.00	170.00	0.00
Subtotal [1.1]	**Resident Travel and Entertainment - Patient Days**	**1,122.00**	**0.00**	**1,122.00**	**0.00**
Subgroup : [2.1]	**Holiday Parties for Staff - Patient Days**				
6245-8300-99999999-10	Parties & Gifts To Emp.-Administration	0.00	0.00	0.00	2,303.00
6245-8900-99999999-10	Parties & Gifts To Emp.-Human Resources	18,133.00	0.00	18,133.00	16,709.00
Marcum 109	Employee Christmas Party	0.00	1,674.00	1,674.00	0.00
Subtotal [2.1]	**Holiday Parties for Staff - Patient Days**	**18,133.00**	**1,674.00**	**19,807.00**	**19,012.00**
Subgroup : [3.1]	**Gifts to Staff and Residents - Patient Days**				
6245-8315-99999999-10	Parties & Gifts To Emp.-Reception & Clerical	1,510.00	0.00	1,510.00	0.00
Marcum 108	Parties / Gifts Unrelated to Christmas Party	0.00	1,087.00	1,087.00	11,818.00
Subtotal [3.1]	**Gifts to Staff and Residents - Patient Days**	**1,510.00**	**1,087.00**	**2,597.00**	**11,818.00**
Subgroup : [4.1]	**Employee Travel - Patient Days**				
6955-8300-99999999-10	Travel & Seminar-Administration	3,420.00	0.00	3,420.00	4,342.00
Marcum 112	Travel / Seminars	0.00	0.00	0.00	185.00
Subtotal [4.1]	**Employee Travel - Patient Days**	**3,420.00**	**0.00**	**3,420.00**	**4,527.00**
Subgroup : [5.1]	**Education Expense - Patient Days**				
6950-8900-99999999-10	Education-Human Resources	10,630.00	0.00	10,630.00	8,317.00
Marcum 110	Nursing Education	0.00	0.00	0.00	1,576.00
Subtotal [5.1]	**Education Expense - Patient Days**	**10,630.00**	**0.00**	**10,630.00**	**9,893.00**
Subgroup : [6.1]	**Automobile Expense - Patient Days**				
6595-8300-99999999-10	Travel Vehicle-Administration	0.00	0.00	0.00	881.00
6595-8315-99999999-10	Travel Vehicle-Reception & Clerical	17.00	0.00	17.00	0.00
6595-8400-99999999-10	Travel Vehicle-Marketing	0.00	0.00	0.00	105.00
Subtotal [6.1]	**Automobile Expense - Patient Days**	**17.00**	**0.00**	**17.00**	**986.00**
Subgroup : [M1.1]	**Advertising Help Wanted - Patient Days**				
6820-8900-99999999-10	Advertising Help Wanted-Human Resources	26,827.00	0.00	26,827.00	65,205.00
Subtotal [M1.1]	**Advertising Help Wanted - Patient Days**	**26,827.00**	**0.00**	**26,827.00**	**65,205.00**
Subgroup : [M3.1]	**Advertising Other - Patient Days**				
6840-7600-99999999-10	Marketing-Admissions	4,833.00	0.00	4,833.00	21,179.00
6840-8400-99999999-10	Marketing-Marketing	0.00	0.00	0.00	575.00
6850-7600-99999999-10	Advertising-Admissions	645.00	0.00	645.00	125.00
6850-8400-99999999-10	Advertising-Marketing	125.00	0.00	125.00	1,166.00
6850-8900-99999999-10	Advertising-Human Resources	437.00	0.00	437.00	0.00
6999-8400-99999999-10	Other-Marketing	24.00	0.00	24.00	0.00
Subtotal [M3.1]	**Advertising Other - Patient Days**	**6,064.00**	**0.00**	**6,064.00**	**23,045.00**
Subgroup : [M7.1]	**Postage - Patient Days**				
6565-6400-99999999-10	Postage-Nursing Administration	0.00	0.00	0.00	8.00
6565-8300-99999999-10	Postage-Administration	4,353.00	0.00	4,353.00	3,342.00
Subtotal [M7.1]	**Postage - Patient Days**	**4,353.00**	**0.00**	**4,353.00**	**3,350.00**
Subgroup : [M8.1]	**Dues and Membership Fees to Professional Associations - Patient Days**				
6920-6400-99999999-10	Dues & Membership-Nursing Administration	163.00	0.00	163.00	0.00
6920-8300-99999999-10	Dues & Membership-Administration	16,430.00	(2,553.00)	13,877.00	25,949.00
6920-8700-99999999-10	Dues & Membership-Finance	95.00	0.00	95.00	0.00
6935-8300-99999999-10	Dues And Subscriptions-Administration	0.00	0.00	0.00	95.00
Subtotal [M8.1]	**Dues and Membership Fees to Professional Associations - Patient Days**	**16,688.00**	**(2,553.00)**	**14,135.00**	**26,044.00**
Subgroup : [M8A.1]	**Dues to Chamber of Commerce - Patient Days**				
6930-8300-99999999-10	Dues Cheshire Chamber Of Commerce-Administration	832.00	0.00	832.00	785.00
Subtotal [M8A.1]	**Dues to Chamber of Commerce - Patient Days**	**832.00**	**0.00**	**832.00**	**785.00**
Subgroup : [M9.1]	**Subscriptions - Patient Days**				
6940-7200-99999999-10	Subscriptions-Life Enrichment	0.00	0.00	0.00	160.00
6940-8300-99999999-10	Subscriptions-Administration	255.00	0.00	255.00	372.00
Marcum 113	Subscriptions	0.00	390.00	390.00	896.00
Subtotal [M9.1]	**Subscriptions - Patient Days**	**255.00**	**390.00**	**645.00**	**1,428.00**

Subgroup : [M11.1]	**Services Provided by Contract - Patient Days**					
6440-6400-99999999-10	Data Processing Fees-Nursing Administration	1,830.00		0.00	1,830.00	0.00
6440-8700-99999999-10	Data Processing Fees-Finance	123.00		0.00	123.00	0.00
6440-8800-99999999-10	Data Processing Fees-IT	56,377.00		0.00	56,377.00	38,398.00
6450-8310-99999999-10	Professional Fees-Executive Office	36,261.00		(15,242.00)	21,019.00	0.00
6470-8300-99999999-10	Consultants-Administration	37,337.00		0.00	37,337.00	0.00
6620-8700-99999999-10	Service Contracts-Finance	1,865.00		0.00	1,865.00	0.00
6620-8800-99999999-10	Service Contracts-IT	123,522.00		500.00	124,022.00	90,240.00
6632-8800-99999999-10	Repair & Maint. Leased Equip-IT	3,850.00		0.00	3,850.00	796.00
6640-8800-99999999-10	Repair & Maintenance-Equipment-IT	216.00		0.00	216.00	0.00
6700-8800-99999999-10	Purchased Services-IT	7,173.00		0.00	7,173.00	0.00
6760-8300-99999999-10	Purchased Services- Management-Administration	0.00		0.00	0.00	11,667.00
6960-8100-99999999-10	Licenses-Maintenance	0.00		0.00	0.00	100.00
6960-8300-99999999-10	Licenses-Administration	2,466.00		0.00	2,466.00	99.00
6960-8700-99999999-10	Licenses-Finance	0.00		0.00	0.00	384.00
6960-8800-99999999-10	Licenses-IT	42,600.00		0.00	42,600.00	63,315.00
Marcum 103	On Shift PS	0.00		7,920.00	7,920.00	11,880.00
Subtotal [M11.1]	**Services Provided by Contract - Patient Days**	**313,620.00**		**(6,822.00)**	**306,798.00**	**216,879.00**
Subgroup : [M13.1]	**Other - Patient Days**					
5890-9300-10	Loss/Gain On Disposal Of Equip-Depreciation/Amortization	5,420.00		0.00	5,420.00	0.00
6450-8300-10	Professional Fees-Administration	0.00		0.00	0.00	(37,328.00)
6450-8300-99999999-10	Professional Fees-Administration	0.00		0.00	0.00	51,660.00
6480-7600-99999999-10	Event Expense-Admissions	711.00		0.00	711.00	0.00
6500-6500-99999999-10	Supplies (Non-Medical)-ALSA	0.00		0.00	0.00	281.00
6560-7300-99999999-10	Office & Other Supplies-Christian Ministries	151.00		0.00	151.00	108.00
6610-7821-99999999-10	Small Equipment Purchased-Bistro	0.00		0.00	0.00	1,508.00
6700-7600-99999999-10	Purchased Services-Admissions	7,795.00		0.00	7,795.00	14,000.00
6700-8300-99999999-10	Purchased Services-Administration	53,361.00		0.00	53,361.00	65,075.00
6700-8700-99999999-10	Purchased Services-Finance	29,935.00		0.00	29,935.00	81,882.00
6700-8900-99999999-10	Purchased Services-Human Resources	868.00		0.00	868.00	0.00
6745-7600-99999999-10	Purchased Service Other-Admissions	1,148.00		0.00	1,148.00	7,920.00
6825-6400-99999999-10	Nursing Recruitment-Nursing Administration	0.00		0.00	0.00	4,000.00
6825-8300-99999999-10	Nursing Recruitment-Administration	0.00		0.00	0.00	22,520.00
6870-8900-99999999-10	Employee Background Check-Human Resources	10,798.00		0.00	10,798.00	9,188.00
6920-7300-99999999-10	Dues & Membership-Christian Ministries	88.00		0.00	88.00	0.00
6970-8300-99999999-10	Penalties-Administration	8,018.00		0.00	8,018.00	0.00
6992-8300-10	Bank & Credit Card Fees-Administration	0.00		0.00	0.00	14.00
6992-8300-99999999-10	Bank & Credit Card Fees-Administration	8,719.00		7,047.00	15,766.00	7,539.00
6999-6500-99999999-10	Other-ALSA	0.00		0.00	0.00	55.00
6999-7300-99999999-10	Other-Christian Ministries	134.00		0.00	134.00	877.00
6999-7600-99999999-10	Other-Admissions	0.00		0.00	0.00	163.00
6999-8300-99999999-10	Other-Administration	1,091.00		0.00	1,091.00	51,783.00
6999-8310-99999999-10	Other-Executive Office	23,295.00		0.00	23,295.00	0.00
6999-8500-99999999-10	Other-Nelson Hall	0.00		0.00	0.00	89.00
6999-8700-99999999-10	Other-Finance	215.00		0.00	215.00	60.00
6999-8800-99999999-10	Other-IT	1,966.00		0.00	1,966.00	3,802.00
6999-8900-99999999-10	Other-Human Resources	662.00		0.00	662.00	831.00
8600-8300-99999999-10	Insurance Package-Administration	0.00		0.00	0.00	13.00
Marcum 106	Internet Services	0.00		13,648.00	13,648.00	7,431.00
Marcum 107	Preplacement Physicals	0.00		0.00	0.00	3,274.00
Marcum 111	Licenses	0.00		0.00	0.00	40.00
Marcum 114	Nursing Recruitment Fee	0.00		0.00	0.00	14,000.00
Marcum 115	Gift Annuity Fees	0.00		10,366.00	10,366.00	25,964.00
			RJE - 11	10,366.00		
Subtotal [M13.1]	**Other - Patient Days**	**154,375.00**		**31,061.00**	**185,436.00**	**336,749.00**
Subgroup : [M13.18]	**Other - RCH Only**					
6999-6300-99999999-10	Other-RCH	286.00		0.00	286.00	50.00
Subtotal [M13.18]	**Other - RCH Only**	**286.00**		**0.00**	**286.00**	**50.00**
Total [16]	**Expenditures Other than Salaries (cont'd) - Admin. and General**	**558,132.00**		**24,837.00**	**582,969.00**	**719,771.00**
Group : [18]	**Dietary Basis for Allocation of Costs**					
Subgroup : [2A1.4]	**Raw Food - Meals**					
6545-7800-99999999-10	Raw Food- Dietary-Dietary	446,246.00		0.00	446,246.00	390,320.00
6545-7824-99999999-10	Raw Food- Dietary-Market	0.00		0.00	0.00	(472.00)
6545-8400-99999999-10	Raw Food- Dietary-Marketing	0.00		0.00	0.00	23.00
6880-7800-99999999-10	Dietary Services-Dietary	(11,059.00)		0.00	(11,059.00)	(2,281.00)
Subtotal [2A1.4]	**Raw Food - Meals**	**435,187.00**		**0.00**	**435,187.00**	**387,590.00**
Subgroup : [2A2.4]	**Non-Food Supplies - Meals**					
6550-7800-99999999-10	Supplies-Dietary	15,599.00		0.00	15,599.00	7,110.00
6570-7800-99999999-10	Supplies (Non-Food /Non-Paper)-Dietary	4,942.00		0.00	4,942.00	32,741.00
6575-7800-99999999-10	Supplies - Paper-Dietary	24,700.00		0.00	24,700.00	32,836.00
6610-7800-99999999-10	Small Equipment Purchased-Dietary	2,200.00		0.00	2,200.00	5,070.00
Subtotal [2A2.4]	**Non-Food Supplies - Meals**	**47,441.00**		**0.00**	**47,441.00**	**77,757.00**
Subgroup : [2A3.4]	**Other - Meals**					
6880-6400-99999999-10	Dietary Services-Nursing Administration	4,517.00		0.00	4,517.00	570.00
6880-7200-99999999-10	Dietary Services-Life Enrichment	220.00		0.00	220.00	195.00
6880-7300-99999999-10	Dietary Services-Christian Ministries	159.00		0.00	159.00	204.00
6880-7823-99999999-10	Dietary Services-Conservatory	(1,555.00)		0.00	(1,555.00)	(2,171.00)
6880-8300-99999999-10	Dietary Services-Administration	157.00		0.00	157.00	220.00
6880-8700-99999999-10	Dietary Services-Finance	57.00		0.00	57.00	163.00
6880-8900-99999999-10	Dietary Services-Human Resources	6,799.00		(1,674.00)	5,125.00	3,387.00
Subtotal [2A3.4]	**Other - Meals**	**10,354.00**		**(1,674.00)**	**8,680.00**	**2,568.00**
Subgroup : [2B.4]	**Purchased Services - Meals**					
6700-7800-99999999-10	Purchased Services-Dietary	378.00		28.00	406.00	152.00
6760-7800-99999999-10	Purchased Services- Management-Dietary	285,884.00		0.00	285,884.00	301,251.00
Subtotal [2B.4]	**Purchased Services - Meals**	**286,262.00**		**28.00**	**286,290.00**	**301,403.00**
Subgroup : [2C.4]	**Other Dietary - Meals**					
6560-7800-99999999-10	Office & Other Supplies-Dietary	0.00		0.00	0.00	1,276.00
6625-7800-99999999-10	Repair & Maintenance-Dietary	0.00		0.00	0.00	447.00
6988-7823-99999999-10	Dietary Special Events-Conservatory	(219.00)		0.00	(219.00)	0.00
6990-7800-99999999-10	Linen Dietary-Dietary	4,668.00		0.00	4,668.00	3,946.00
6999-7800-99999999-10	Other-Dietary	5,314.00		0.00	5,314.00	2,422.00
Subtotal [2C.4]	**Other Dietary - Meals**	**9,763.00**		**0.00**	**9,763.00**	**8,091.00**
Total [18]	**Dietary Basis for Allocation of Costs**	**789,007.00**		**(1,646.00)**	**787,361.00**	**777,409.00**
Group : [19]	**Laundry-Basis for Allocation of Costs**					
Subgroup : [3A1.5]	**Bed Linens, Etc - Lbs of Laundry**					
6578-7900-99999999-10	Linen Replacement- Laundry-Laundry	1,019.00		0.00	1,019.00	3,022.00
Subtotal [3A1.5]	**Bed Linens, Etc - Lbs of Laundry**	**1,019.00**		**0.00**	**1,019.00**	**3,022.00**

Subgroup : [3B.5]	**Purchased Services - Lbs of Laundry**				
6700-7900-99999999-10	Purchased Services-Laundry	103,186.00	0.00	103,186.00	86,074.00
Subtotal [3B.5]	**Purchased Services - Lbs of Laundry**	**103,186.00**	**0.00**	**103,186.00**	**86,074.00**
Subgroup : [3C.5]	**Other - Lbs of Laundry**				
6550-7900-99999999-10	Supplies-Laundry	23,211.00	0.00	23,211.00	13,448.00
6560-7900-99999999-10	Office & Other Supplies-Laundry	450.00	0.00	450.00	1,762.00
6968-7900-99999999-10	Discounts Taken-Laundry	(177.00)	0.00	(177.00)	(121.00)
6999-7900-99999999-10	Other-Laundry	(46,684.00)	46,684.00	0.00	2,201.00
Subtotal [3C.5]	**Other - Lbs of Laundry**	**(23,200.00)**	**46,684.00**	**23,484.00**	**17,290.00**
Total [19]	**Laundry-Basis for Allocation of Costs**	**81,005.00**	**46,684.00**	**127,689.00**	**106,386.00**
Group : [20]	**Housekeeping and Resident Care Basis for Allocation of Costs**				
Subgroup : [4A1.3]	**In-House Care Supplies - Sqft**				
6550-8000-99999999-10	Supplies-Housekpeeping	47,648.00	0.00	47,648.00	37,019.00
6560-8000-99999999-10	Office & Other Supplies-Housekpeeping	0.00	0.00	0.00	18,353.00
6575-8000-99999999-10	Supplies - Paper-Housekpeeping	0.00	0.00	0.00	12,549.00
6610-8000-99999999-10	Small Equipment Purchased-Housekpeeping	0.00	0.00	0.00	637.00
Subtotal [4A1.3]	**In-House Care Supplies - Sqft**	**47,648.00**	**0.00**	**47,648.00**	**68,558.00**
Subgroup : [4C.3]	**Other - Sqft**				
6968-8000-99999999-10	Discounts Taken-Housekpeeping	(560.00)	0.00	(560.00)	(506.00)
6999-8000-99999999-10	Other-Housekpeeping	6,362.00	0.00	6,362.00	13,458.00
Subtotal [4C.3]	**Other - Sqft**	**5,802.00**	**0.00**	**5,802.00**	**12,952.00**
Subgroup : [5A2.2]	**Purchased from - Patient Days (SNF/ICF)**				
6502-6700-99999999-10	Legend Drugs- Med A-Pharmacy	148,886.00	0.00	148,886.00	148,778.00
6504-6700-99999999-10	Legend Drugs - Med C- Pharmacy-Pharmacy	223,563.00	0.00	223,563.00	149,511.00
6506-6100-99999999-10	Legend Drugs- SNF-Nursing-Short Term	0.00	0.00	0.00	586.00
6506-6700-10	Legend Drugs- SNF-Pharmacy	(3,576.00)	0.00	(3,576.00)	0.00
6506-6700-99999999-10	Legend Drugs- SNF-Pharmacy	15,905.00	0.00	15,905.00	15,388.00
6520-6700-99999999-10	IV Therapy- Pharmacy-Pharmacy	4,016.00	0.00	4,016.00	18,428.00
6522-6700-99999999-10	IV Therapy Med A- Pharmacy-Pharmacy	11,543.00	0.00	11,543.00	6,328.00
6526-6700-99999999-10	IV Therapy - Medicare C-Pharmacy	15,307.00	0.00	15,307.00	10,773.00
6534-6800-99999999-10	Enteral Feeding-Medical Supplies	0.00	0.00	0.00	1,051.00
Subtotal [5A2.2]	**Purchased from - Patient Days (SNF/ICF)**	**415,644.00**	**0.00**	**415,644.00**	**350,843.00**
Subgroup : [5B.2]	**Medicine Cabinet Drugs - Patient Days (SNF/ICF)**				
6510-6700-99999999-10	Non-Legend Drugs- Med A-Pharmacy	3,131.00	0.00	3,131.00	2,148.00
6514-6700-99999999-10	Non-Legend Drugs- SNF-Pharmacy	27,346.00	0.00	27,346.00	15,905.00
Subtotal [5B.2]	**Medicine Cabinet Drugs - Patient Days (SNF/ICF)**	**30,477.00**	**0.00**	**30,477.00**	**18,053.00**
Subgroup : [5C.2]	**Medical and Therapeutic Supplies - Patient Days (SNF/ICF)**				
6500-6700-99999999-10	Supplies (Non-Medical)-Pharmacy	0.00	4,462.00	4,462.00	706.00
6968-6700-99999999-10	Discounts Taken-Pharmacy	0.00	0.00	0.00	(495.00)
Subtotal [5C.2]	**Medical and Therapeutic Supplies - Patient Days (SNF/ICF)**	**0.00**	**4,462.00**	**4,462.00**	**211.00**
Subgroup : [5D.2]	**Ambulance/Limousine - Patient Days (SNF/ICF)**				
6600-6900-99999999-10	Equipment Rental-Ancillary & Ambulance	6,346.00	0.00	6,346.00	12,203.00
6700-6900-99999999-10	Purchased Services-Ancillary & Ambulance	0.00	0.00	0.00	3,009.00
6710-6900-99999999-10	Ambulance Services-Ancillary & Ambulance	0.00	0.00	0.00	1,782.00
Subtotal [5D.2]	**Ambulance/Limousine - Patient Days (SNF/ICF)**	**6,346.00**	**0.00**	**6,346.00**	**16,994.00**
Subgroup : [5E2.2]	**Oxygen - Other - Patient Days (SNF/ICF)**				
6536-6900-99999999-10	Oxygen Medicare-Ancillary & Ambulance	2,407.00	0.00	2,407.00	3,465.00
6540-6900-99999999-10	Oxygen Other (Mcd)-Ancillary & Ambulance	6,177.00	0.00	6,177.00	7,259.00
6700-6400-99999999-10	Purchased Services-Nursing Administration	32,738.00	(8,420.00)	24,318.00	15,674.00
6999-6900-99999999-10	Other-Ancillary & Ambulance	0.00	0.00	0.00	1,803.00
Subtotal [5E2.2]	**Oxygen - Other - Patient Days (SNF/ICF)**	**41,322.00**	**(8,420.00)**	**32,902.00**	**28,201.00**
Subgroup : [5F.2]	**X-Rays and related radiological - Patient Days (SNF/ICF)**				
6712-7100-99999999-10	Laboratory Medicare-X-Ray	0.00	0.00	0.00	125.00
6716-7100-99999999-10	Laboratory Other (Mcd)-X-Ray	75.00	0.00	75.00	0.00
6720-6100-99999999-10	X-Ray Medicare-Nursing-Short Term	0.00	0.00	0.00	4,241.00
6720-6300-99999999-10	X-Ray Medicare-RCH	0.00	0.00	0.00	85.00
6720-7100-99999999-10	X-Ray Medicare-X-Ray	9,010.00	0.00	9,010.00	6,254.00
6722-6100-99999999-10	X-Ray Managed Care-Nursing-Short Term	0.00	0.00	0.00	4,745.00
6722-7100-99999999-10	X-Ray Managed Care-X-Ray	14,100.00	0.00	14,100.00	1,385.00
6722-7100-99999999-11	X-Ray Managed Care-X-Ray	30.00	0.00	30.00	0.00
Subtotal [5F.2]	**X-Rays and related radiological - Patient Days (SNF/ICF)**	**23,215.00**	**0.00**	**23,215.00**	**16,835.00**
Subgroup : [5H.2]	**Laboratory - Patient Days (SNF/ICF)**				
6712-7000-99999999-10	Laboratory Medicare-Laboratory	27,938.00	0.00	27,938.00	60,769.00
6714-7000-99999999-10	Laboratory Managed Care-Laboratory	36,576.00	0.00	36,576.00	20,009.00
6716-7000-99999999-10	Laboratory Other (Mcd)-Laboratory	1,203.00	5,365.00	6,568.00	10,907.00
Subtotal [5H.2]	**Laboratory - Patient Days (SNF/ICF)**	**65,717.00**	**5,365.00**	**71,082.00**	**91,685.00**
Subgroup : [5I.1]	**Recreation - Patient Days**				
6500-7200-99999999-10	Supplies (Non-Medical)-Life Enrichment	0.00	0.00	0.00	317.00
6550-7200-99999999-10	Supplies-Life Enrichment	0.00	0.00	0.00	29.00
6560-7200-99999999-10	Office & Other Supplies-Life Enrichment	2,186.00	0.00	2,186.00	2,335.00
6800-7200-99999999-10	Entertainment-Life Enrichment	11,690.00	0.00	11,690.00	8,170.00
6999-7200-99999999-10	Other-Life Enrichment	7,329.00	0.00	7,329.00	9,691.00
Subtotal [5I.1]	**Recreation - Patient Days**	**21,205.00**	**0.00**	**21,205.00**	**20,542.00**
Subgroup : [5L.1]	**Cable TV - Patient Days**				
6915-8200-99999999-10	Cable TV-Utilities	2,683.00	0.00	2,683.00	0.00
6915-8300-99999999-10	Cable TV-Administration	29,899.00	0.00	29,899.00	34,156.00
Subtotal [5L.1]	**Cable TV - Patient Days**	**32,582.00**	**0.00**	**32,582.00**	**34,156.00**
Subgroup : [5M.1]	**Other - Patient Days**				
6500-6400-99999999-10	Supplies (Non-Medical)-Nursing Administration	207.00	0.00	207.00	508.00
6600-6100-99999999-10	Equipment Rental-Nursing-Short Term	23,798.00	0.00	23,798.00	8,531.00
6600-6200-99999999-10	Equipment Rental-Nursing-Long Term	40.00	0.00	40.00	1,500.00
6600-6400-99999999-10	Equipment Rental-Nursing Administration	2,007.00	0.00	2,007.00	0.00
6610-6100-99999999-10	Small Equipment Purchased-Nursing-Short Term	81.00	0.00	81.00	0.00
6610-6400-99999999-10	Small Equipment Purchased-Nursing Administration	6,033.00	0.00	6,033.00	7,863.00
6999-6100-99999999-10	Other-Nursing-Short Term	2,552.00	0.00	2,552.00	275.00
6999-6200-99999999-10	Other-Nursing-Long Term	30.00	0.00	30.00	407.00
6999-6400-99999999-10	Other-Nursing Administration	16,076.00	(10,914.00)	5,162.00	2,586.00
6999-6700-99999999-10	Other-Pharmacy	1,088.00	0.00	1,088.00	0.00
6999-7500-99999999-10	Other-Social Services	537.00	0.00	537.00	0.00
Subtotal [5M.1]	**Other - Patient Days**	**52,449.00**	**(10,914.00)**	**41,535.00**	**21,670.00**
Subgroup : [5M.2]	**Other - Patient Days (SNF/ICF)**				

6500-6600-99999999-10	Supplies (Non-Medical)-Therapy	12,556.00	0.00	12,556.00	5,029.00
6550-6600-99999999-10	Supplies-Therapy	294.00	0.00	294.00	0.00
6560-6600-99999999-10	Office & Other Supplies-Therapy	787.00	0.00	787.00	0.00
6600-6600-99999999-10	Equipment Rental-Therapy	9,509.00	0.00	9,509.00	0.00
6700-6600-99999999-10	Purchased Services-Therapy	4,412.00	0.00	4,412.00	9,295.00
6702-6400-99999999-10	Purchased Services - Nsg - Dental-Nursing Administration-	0.00	0.00	0.00	1,308.00
6999-7000-99999999-10	Other-Laboratory	3,395.00	0.00	3,395.00	14,750.00
Subtotal [5M.2]	**Other - Patient Days (SNF/ICF)**	**30,953.00**	**0.00**	**30,953.00**	**30,382.00**
Subgroup : [5M.16]	**Other - SNF Only**				
6500-6100-99999999-10	Supplies (Non-Medical)-Nursing-Short Term	250,698.00	0.00	250,698.00	113,141.00
6500-6200-99999999-10	Supplies (Non-Medical)-Nursing-Long Term	4,136.00	0.00	4,136.00	171,496.00
6500-6200-99999999-11	Supplies (Non-Medical)-Nursing-Long Term	0.00	0.00	0.00	446.00
6550-6100-99999999-10	Supplies-Nursing-Short Term	0.00	0.00	0.00	1,426.00
6550-6200-99999999-10	Supplies-Nursing-Long Term	0.00	0.00	0.00	302.00
6550-6400-99999999-10	Supplies-Nursing Administration	16.00	0.00	16.00	0.00
6560-6100-99999999-10	Office & Other Supplies-Nursing-Short Term	26.00	0.00	26.00	0.00
6960-6400-99999999-10	Licenses-Nursing Administration	1,138.00	0.00	1,138.00	0.00
6968-6100-99999999-10	Discounts Taken-Nursing-Short Term	0.00	0.00	0.00	(26.00)
6968-6200-99999999-10	Discounts Taken-Nursing-Long Term	0.00	0.00	0.00	(58.00)
6999-6600-99999999-10	Other-Therapy	1,308.00	0.00	1,308.00	960.00
Subtotal [5M.16]	**Other - SNF Only**	**257,322.00**	**0.00**	**257,322.00**	**287,687.00**
Subgroup : [5M.18]	**Other - RCH Only**				
6500-6300-99999999-10	Supplies (Non-Medical)-RCH	2,459.00	0.00	2,459.00	4,547.00
6514-6300-99999999-10	Non-Legend Drugs- SNF-RCH	12.00	0.00	12.00	0.00
6550-6300-99999999-10	Supplies-RCH	0.00	0.00	0.00	847.00
6702-6300-99999999-10	Purchased Services - Nsg - Dental-RCH	5,472.00	0.00	5,472.00	2,736.00
6968-6300-99999999-10	Discounts Taken-RCH	0.00	0.00	0.00	(1.00)
Subtotal [5M.18]	**Other - RCH Only**	**7,943.00**	**0.00**	**7,943.00**	**8,129.00**
Total [20]	**Housekeeping and Resident Care Basis for Allocation of Costs**	**1,038,625.00**	**(9,507.00)**	**1,029,118.00**	**1,006,898.00**
Group : [22]	**Maintenance and Property**				
Subgroup : [6A.3]	**Repairs and Maintenance - Sqft**				
6500-8100-99999999-10	Supplies (Non-Medical)-Maintenance	0.00	0.00	0.00	401.00
6550-8100-99999999-10	Supplies-Maintenance	34,641.00	0.00	34,641.00	73,615.00
6560-8100-99999999-10	Office & Other Supplies-Maintenance	0.00	0.00	0.00	266.00
6592-8100-99999999-10	Bio-Medical Supplies & Parts - Maint-Maintenance	10,455.00	0.00	10,455.00	6,595.00
6620-8100-99999999-10	Service Contracts-Maintenance	52,543.00	0.00	52,543.00	51,915.00
6625-8100-99999999-10	Repair & Maintenance-Maintenance	108,775.00	0.00	108,775.00	56,574.00
6680-8100-99999999-10	Grounds Maintenance- Maint-Maintenance	1,107.00	0.00	1,107.00	0.00
6700-8100-99999999-10	Purchased Services-Maintenance	(546.00)	0.00	(546.00)	5,374.00
6734-8100-99999999-10	Purchased Services - Maintenance-Maintenance	0.00	0.00	0.00	(509.00)
6740-8100-99999999-10	Purchased Services - Plumbing- Maint-Maintenance	0.00	0.00	0.00	304.00
6745-8100-99999999-10	Purchased Service Other-Maintenance	3,500.00	0.00	3,500.00	0.00
6770-8100-99999999-10	Trash Removal - Maint-Maintenance	32,953.00	0.00	32,953.00	28,530.00
6772-8100-99999999-10	Nursing Medical Trash Removal-Maint-Maintenance	2,561.00	0.00	2,561.00	1,128.00
6968-8100-99999999-10	Discounts Taken-Maintenance	(13.00)	0.00	(13.00)	0.00
Subtotal [6A.3]	**Repairs and Maintenance - Sqft**	**245,976.00**	**0.00**	**245,976.00**	**224,193.00**
Subgroup : [6B.16]	**Heat - SNF Only**				
7100-8200-10	Gas (Natural & Propane)-Utilities	1,815.00	0.00	1,815.00	37,988.00
7100-8200-99999999-10	Gas (Natural & Propane)-Utilities	12,861.00	0.00	12,861.00	0.00
Subtotal [6B.16]	**Heat - SNF Only**	**14,676.00**	**0.00**	**14,676.00**	**37,988.00**
Subgroup : [6B.18]	**Heat - RCH Only**				
7110-8200-10	Gas - (Natural & Propane) -RCH-Utilities	1,357.00	0.00	1,357.00	26,750.00
7110-8200-99999999-10	Gas - (Natural & Propane) -RCH-Utilities	33,454.00	0.00	33,454.00	0.00
Subtotal [6B.18]	**Heat - RCH Only**	**34,811.00**	**0.00**	**34,811.00**	**26,750.00**
Subgroup : [6C.16]	**Light & Power - SNF Only**				
7200-8200-10	Electricity-Utilities	(1,662.00)	0.00	(1,662.00)	123,618.00
7200-8200-11	Electricity-Utilities	0.00	0.00	0.00	(2,359.00)
7200-8200-99999999-10	Electricity-Utilities	77,532.00	0.00	77,532.00	0.00
Subtotal [6C.16]	**Light & Power - SNF Only**	**75,870.00**	**0.00**	**75,870.00**	**121,259.00**
Subgroup : [6C.18]	**Light & Power - RCH Only**				
7210-8200-10	Electricity - RCH-Utilities	1,925.00	0.00	1,925.00	24,090.00
7210-8200-99999999-10	Electricity - RCH-Utilities	94,189.00	0.00	94,189.00	0.00
Subtotal [6C.18]	**Light & Power - RCH Only**	**96,114.00**	**0.00**	**96,114.00**	**24,090.00**
Subgroup : [6D.16]	**Water -SNF Only**				
7300-8200-10	Water & Sewer-Utilities	1,523.00	0.00	1,523.00	32,230.00
7300-8200-11	Water & Sewer-Utilities	22,123.00	0.00	22,123.00	16,815.00
7300-8200-99999999-10	Water & Sewer-Utilities	12,709.00	0.00	12,709.00	1,896.00
7300-8200-99999999-11	Water & Sewer-Utilities	0.00	0.00	0.00	1,682.00
Subtotal [6D.16]	**Water -SNF Only**	**36,355.00**	**0.00**	**36,355.00**	**52,623.00**
Subgroup : [6D.18]	**Water - RCH Only**				
7310-8200-10	Water & Sewer - RCH-Utilities	409.00	0.00	409.00	7,507.00
7310-8200-99999999-10	Water & Sewer - RCH-Utilities	28,402.00	0.00	28,402.00	474.00
Subtotal [6D.18]	**Water - RCH Only**	**28,811.00**	**0.00**	**28,811.00**	**7,981.00**
Subgroup : [6E.1]	**Equipment Lease - Patient Days**				
6600-8300-99999999-10	Equipment Rental-Administration	1,852.00	0.00	1,852.00	1,770.00
6600-8800-99999999-10	Equipment Rental-IT	33,464.00	0.00	33,464.00	33,921.00
Subtotal [6E.1]	**Equipment Lease - Patient Days**	**35,316.00**	**0.00**	**35,316.00**	**35,691.00**
Subgroup : [6F.3]	**Other - Sqft**				
6730-8100-99999999-10	Purchased Services - Grounds- Maint-Maintenance	186.00	0.00	186.00	4,352.00
6732-8100-99999999-10	Purchased Services-Grounds-Snowplowing-Maintenance	105.00	0.00	105.00	0.00
6999-8100-99999999-10	Other-Maintenance	7,424.00	0.00	7,424.00	1,724.00
Subtotal [6F.3]	**Other - Sqft**	**7,715.00**	**0.00**	**7,715.00**	**6,076.00**
Subgroup : [7A.3]	**Land Improvements - Sqft**				
8800-9300-10	Amortization of Land Improvement-Depreciation/Amortization	19,896.00	0.00	19,896.00	22,865.00
Subtotal [7A.3]	**Land Improvements - Sqft**	**19,896.00**	**0.00**	**19,896.00**	**22,865.00**
Subgroup : [7B.3]	**Building & Building Improvements - Sqft**				
8830-9300-10	Dep Building-Depreciation/Amortization	232,098.00	0.00	232,098.00	194,918.00
Subtotal [7B.3]	**Building & Building Improvements - Sqft**	**232,098.00**	**0.00**	**232,098.00**	**194,918.00**
Subgroup : [7C.3]	**Non-movable Equipment - Sqft**				
8845-9300-10	Depreciation Equipment - Non Movable-Depreciation/Amortization	112,845.00	0.00	112,845.00	78,071.00
Subtotal [7C.3]	**Non-movable Equipment - Sqft**	**112,845.00**	**0.00**	**112,845.00**	**78,071.00**

Subgroup : [7D.3]	**Movable Equipment - Sqft**				
8840-9300-10	Dep Equipment-Depreciation/Amortization	(1,587.00)	0.00	(1,587.00)	(630.00)
8850-8100-10	Dep Equipment-Maintenance	145.00	0.00	145.00	0.00
8850-8800-10	Dep Equipment-IT	36.00	0.00	36.00	0.00
8850-9300-10	Dep Equipment-Depreciation/Amortization	178,170.00	0.00	178,170.00	141,380.00
8860-9300-10	Dep Vehicle-Depreciation/Amortization	0.00	0.00	0.00	7,563.00
Subtotal [7D.3]	**Movable Equipment - Sqft**	**176,764.00**	**0.00**	**176,764.00**	**148,313.00**
Total [22]	**Maintenance and Property**	**1,117,247.00**	**0.00**	**1,117,247.00**	**980,818.00**
Group : [26]	**Interest**				
Subgroup : [12A1.1]	**First Mortgage - Patient Days**				
8700-9200-10	Interest Expense Bonds-Interest Expense	7,704.00	0.00	7,704.00	69,229.00
8700-9200-99999999-10	Interest Expense Bonds-Interest Expense	86,282.00	0.00	86,282.00	7,575.00
Subtotal [12A1.1]	**First Mortgage - Patient Days**	**93,986.00**	**0.00**	**93,986.00**	**76,804.00**
Total [26]	**Interest**	**93,986.00**	**0.00**	**93,986.00**	**76,804.00**
Group : [27]	**Interest and Insurance**				
Subgroup : [12D.1]	**Other Interest Expense - Patient Days**				
8710-9200-99999999-10	Interest Expense Other-Interest Expense	0.00	0.00	0.00	374.00
Subtotal [12D.1]	**Other Interest Expense - Patient Days**	**0.00**	**0.00**	**0.00**	**374.00**
Subgroup : [14A.3]	**Insurance on Property - Sqft**				
8600-9100-10	Insurance Package-Insurance	116,438.00	0.00	116,438.00	133,468.00
8600-9100-99999999-10	Insurance Package-Insurance	0.00	0.00	0.00	(77.00)
Subtotal [14A.3]	**Insurance on Property - Sqft**	**116,438.00**	**0.00**	**116,438.00**	**133,391.00**
Subgroup : [14B.6]	**Transportation Services - Beds/Units**				
8610-9100-10	Insurance Auto-Insurance	8,792.00	0.00	8,792.00	10,437.00
8610-9100-99999999-10	Insurance Auto-Insurance	0.00	0.00	0.00	492.00
Subtotal [14B.6]	**Transportation Services - Beds/Units**	**8,792.00**	**0.00**	**8,792.00**	**10,929.00**
Subgroup : [14C3.6]	**Other - Beds/Units**				
8620-9100-10	Insurance Directors & Officers-Insurance	29,640.00	0.00	29,640.00	26,519.00
8620-9100-99999999-10	Insurance Directors & Officers-Insurance	0.00	0.00	0.00	179.00
Subtotal [14C3.6]	**Other - Beds/Units**	**29,640.00**	**0.00**	**29,640.00**	**26,698.00**
Total [27]	**Interest and Insurance**	**154,870.00**	**0.00**	**154,870.00**	**171,392.00**
Group : [30]	**Statement of Revenue**				
Subgroup : [I1A.16]	**Medicaid RB - SNF Only**				
4000-30-11	Room And Board-Medicaid Cert	(5,748,585.00)	0.00	(5,748,585.00)	(6,237,360.00)
4003-30-10	Prior Year-Medicaid Cert	(166,410.00)	0.00	(166,410.00)	166,410.00
4005-30-11	Room Reservation-Medicaid Cert	525.00	0.00	525.00	7,270.00
Subtotal [I1A.16]	**Medicaid RB - SNF Only**	**(5,914,470.00)**	**0.00**	**(5,914,470.00)**	**(6,063,680.00)**
Subgroup : [I1A.18]	**Medicaid RB - RCH Only**				
4000-65-12	Room And Board-RCH Medicaid	(1,618,565.00)	0.00	(1,618,565.00)	(1,829,725.00)
4005-65-12	Room Reservation-RCH Medicaid	(53,330.00)	0.00	(53,330.00)	(106,790.00)
Subtotal [I1A.18]	**Medicaid RB - RCH Only**	**(1,671,895.00)**	**0.00**	**(1,671,895.00)**	**(1,936,515.00)**
Subgroup : [I1B.16]	**Medicaid RB - Contractual Allowance - SNF Only**				
4002-30-11	Less: Contractual Adjustment-Medicaid Cert	2,564,286.00	0.00	2,564,286.00	2,853,887.00
Subtotal [I1B.16]	**Medicaid RB - Contractual Allowance - SNF Only**	**2,564,286.00**	**0.00**	**2,564,286.00**	**2,853,887.00**
Subgroup : [I1B.18]	**Medicaid RB - Contractual Allowance - RCH- Only**				
4002-65-12	Less: Contractual Adjustment-RCH Medicaid	210,193.00	0.00	210,193.00	252,462.00
Subtotal [I1B.18]	**Medicaid RB - Contractual Allowance - RCH- Only**	**210,193.00**	**0.00**	**210,193.00**	**252,462.00**
Subgroup : [I3A.16]	**Medicare RB - SNF Only**				
4000-10-11	Room And Board-Medicare A	(1,954,365.00)	0.00	(1,954,365.00)	(2,560,320.00)
Subtotal [I3A.16]	**Medicare RB - SNF Only**	**(1,954,365.00)**	**0.00**	**(1,954,365.00)**	**(2,560,320.00)**
Subgroup : [I3B.16]	**Medicare RB - Contractual Allowance - SNF Only**				
4001-10-11	Add: Contractual Adjustment-Medicare A	(294,471.00)	0.00	(294,471.00)	(353,274.00)
4006-10-11	Less: Various Discounts-Medicare A	0.00	0.00	0.00	80,901.00
Subtotal [I3B.16]	**Medicare RB - Contractual Allowance - SNF Only**	**(294,471.00)**	**0.00**	**(294,471.00)**	**(272,373.00)**
Subgroup : [I4A.16]	**Private RB - SNF Only**				
4000-15-11	Room And Board-Managed Medicare	(2,833,706.00)	0.00	(2,833,706.00)	(2,276,016.00)
4000-20-11	Room And Board-Managed Care	(204,295.00)	0.00	(204,295.00)	(272,344.00)
4000-25-11	Room And Board-Hospice	(208,805.00)	0.00	(208,805.00)	(425,465.00)
4000-35-11	Room And Board-Routine Hospice (Medicaid)	(667,015.00)	0.00	(667,015.00)	(583,694.00)
4000-40-11	Room And Board-Medicaid Pending	(611,800.00)	0.00	(611,800.00)	(139,525.00)
4000-45-11	Room And Board-Private	(4,344,255.00)	0.00	(4,344,255.00)	(3,926,050.00)
4005-45-11	Room Reservation-Private	(42,905.00)	0.00	(42,905.00)	(70,210.00)
Subtotal [I4A.16]	**Private RB - SNF Only**	**(8,912,781.00)**	**0.00**	**(8,912,781.00)**	**(7,693,304.00)**
Subgroup : [I4A.18]	**Private RB - RCH Only**				
4000-45-12	Room And Board-Private	(86,665.00)	0.00	(86,665.00)	(90,100.00)
4005-45-12	Room Reservation-Private	(2,890.00)	0.00	(2,890.00)	0.00
Subtotal [I4A.18]	**Private RB - RCH Only**	**(89,555.00)**	**0.00**	**(89,555.00)**	**(90,100.00)**
Subgroup : [I4B.16]	**Private RB - Contractual Allowance - SNF Only**				
4001-15-11	Add: Contractual Adjustment-Managed Medicare	158,003.00	0.00	158,003.00	194,188.00
4002-15-11	Less: Contractual Adjustment-Managed Medicare	1,048,888.00	0.00	1,048,888.00	588,379.00
4002-20-10	Less: Contractual Adjustment-Managed Care	0.00	0.00	0.00	(11,096.00)
4002-20-11	Less: Contractual Adjustment-Managed Care	123,384.00	0.00	123,384.00	358,371.00
4002-25-11	Less: Contractual Adjustment-Hospice	797.00	0.00	797.00	(10.00)
4002-35-11	Less: Contractual Adjustment-Routine Hospice (Medicaid)	305,261.00	0.00	305,261.00	260,440.00
4002-40-11	Less: Contractual Adjustment-Medicaid Pending	271,430.00	0.00	271,430.00	63,044.00
4002-55-10	Less: Contractual Adjustment-Commercial	0.00	0.00	0.00	11,096.00
4002-55-11	Less: Contractual Adjustment-Commercial	62,467.00	0.00	62,467.00	30,016.00
Subtotal [I4B.16]	**Private RB - Contractual Allowance - SNF Only**	**1,970,230.00**	**0.00**	**1,970,230.00**	**1,494,428.00**
Subgroup : [I4B.18]	**Private RB - Contractual Allowance - RCH Only**				
4002-45-12	Less: Contractual Adjustment-Private	0.00	0.00	0.00	(1.00)
Subtotal [I4B.18]	**Private RB - Contractual Allowance - RCH Only**	**0.00**	**0.00**	**0.00**	**(1.00)**
Subgroup : [II1A.2]	**Prescription Drugs Medicare - Patient Days (SNF/RCH)**				
4025-10-11	Pharmacy-Medicare A	(146,328.00)	0.00	(146,328.00)	(141,891.00)
Subtotal [II1A.2]	**Prescription Drugs Medicare - Patient Days (SNF/RCH)**	**(146,328.00)**	**0.00**	**(146,328.00)**	**(141,891.00)**
Subgroup : [II1C.16]	**Prescription Drugs Non Medicare - SNF Only**				
4025-15-11	Pharmacy-Managed Medicare	(226,654.00)	0.00	(226,654.00)	(92,606.00)
4025-20-11	Pharmacy-Managed Care	(8,664.00)	0.00	(8,664.00)	(69,752.00)

4025-25-11	Pharmacy-Hospice	(623.00)	0.00	(623.00)	10.00
4025-30-11	Pharmacy-Medicaid Cert	(3,870.00)	0.00	(3,870.00)	(8,386.00)
4025-40-11	Pharmacy-Medicaid Pending	(650.00)	0.00	(650.00)	0.00
4025-45-11	Pharmacy-Private	(8.00)	0.00	(8.00)	0.00
4025-6100-10	Pharmacy-Nursing-Short Term	0.00	0.00	0.00	30.00
Subtotal [II1C.16]	**Prescription Drugs Non Medicare - SNF Only**	**(240,469.00)**	**0.00**	**(240,469.00)**	**(170,704.00)**
Subgroup : [II3A.8]	**PT Medicare - PT Treatments**				
4040-6600-10-11	Physical Therapy-Therapy-Medicare A	(255,563.00)	0.00	(255,563.00)	(279,181.00)
5240-6600-60-11	Physical Therapy- Med B In House-Therapy-Med B-In house	(88,793.00)	0.00	(88,793.00)	(50,471.00)
5340-6600-70-11	Physical Therapy- Med B Outpatient-Therapy-Med B-outpatient	(92,476.00)	0.00	(92,476.00)	(110,170.00)
Subtotal [II3A.8]	**PT Medicare - PT Treatments**	**(436,832.00)**	**0.00**	**(436,832.00)**	**(439,822.00)**
Subgroup : [II3C.8]	**PT Non Medicare- PT Treatments**				
4140-6600-15-11	Physical Therapy - Managed Medicare-Therapy-Managed Medicare	(340,919.00)	0.00	(340,919.00)	(220,837.00)
4240-6600-20-11	Physical Therapy- Managed Care-Therapy-Managed Care	(21,445.00)	0.00	(21,445.00)	(115,670.00)
4440-6200-10	Physical Therapy- Medicaid-Nursing-Long Term	0.00	0.00	0.00	24.00
4440-6600-30-11	Physical Therapy- Medicaid-Therapy-Medicaid Cert	(2,074.00)	0.00	(2,074.00)	(13,674.00)
4740-6600-45-11	Physical Therapy- Private-Therapy-Private	472.00	0.00	472.00	(42,537.00)
5440-55-10	Physical Therapy- Commercial OP-Commercial	0.00	0.00	0.00	(22,985.00)
5440-6600-55-11	Physical Therapy- Commercial OP-Therapy-Commercial	(139,493.00)	0.00	(139,493.00)	(26,317.00)
Subtotal [II3C.8]	**PT Non Medicare- PT Treatments**	**(503,459.00)**	**0.00**	**(503,459.00)**	**(441,996.00)**
Subgroup : [II3D.8]	**PT Non Medicare - Contractual Allowance- PT Treatments**				
4240-20-10	Physical Therapy- Managed Care-Managed Care	0.00	0.00	0.00	22,985.00
Subtotal [II3D.8]	**PT Non Medicare - Contractual Allowance- PT Treatments**	**0.00**	**0.00**	**0.00**	**22,985.00**
Subgroup : [II4A.10]	**ST Medicare - ST Treatments**				
4050-6600-10-11	Speech Therapy-Therapy-Medicare A	(54,636.00)	0.00	(54,636.00)	(64,416.00)
5250-6600-60-11	Speech Therapy- Med B In House-Therapy-Med B-In house	(37,630.00)	0.00	(37,630.00)	(18,774.00)
5350-6600-70-11	Speech Therapy- Med B Outpatient-Therapy-Med B-outpatient	(11,317.00)	0.00	(11,317.00)	(335.00)
Subtotal [II4A.10]	**ST Medicare - ST Treatments**	**(103,583.00)**	**0.00**	**(103,583.00)**	**(83,525.00)**
Subgroup : [II4C.10]	**ST Non Medicare - ST Treatments**				
4150-6600-15-11	Speech Therapy - Managed Medicare-Therapy-Managed Medicare	(71,896.00)	0.00	(71,896.00)	(31,945.00)
4250-6600-20-11	Speech Therapy- Managed Care-Therapy-Managed Care	(172.00)	0.00	(172.00)	(29,251.00)
4450-6600-30-11	Speech Therapy- Medicaid-Therapy-Medicaid Cert	(918.00)	0.00	(918.00)	(7,076.00)
4750-6600-45-11	Speech Therapy- Private-Therapy-Private	(821.00)	0.00	(821.00)	(1,303.00)
5450-55-10	Speech Therapy- Commercial OP-Commercial	0.00	0.00	0.00	(12,912.00)
5450-6600-55-11	Speech Therapy- Commercial OP-Therapy-Commercial	(19,278.00)	0.00	(19,278.00)	(654.00)
Subtotal [II4C.10]	**ST Non Medicare - ST Treatments**	**(93,085.00)**	**0.00**	**(93,085.00)**	**(83,141.00)**
Subgroup : [II4D.10]	**ST Non Medicare - Contractual Allowance - ST Treatments**				
4250-20-10	Speech Therapy- Managed Care- -Managed Care	0.00	0.00	0.00	12,912.00
Subtotal [II4D.10]	**ST Non Medicare - Contractual Allowance - ST Treatments**	**0.00**	**0.00**	**0.00**	**12,912.00**
Subgroup : [II5A.9]	**OT Medicare - OT Treatments**				
4045-6600-10-11	Occupational Therapy-Therapy-Medicare A	(249,990.00)	0.00	(249,990.00)	(277,642.00)
5245-6600-60-11	Occupational Therapy- Med B In House-Therapy-Med B-In house	(125,112.00)	0.00	(125,112.00)	(53,155.00)
5345-6600-70-11	Occupational Therapy- Med B Outpatient-Therapy-Med B-outpatient	(8,845.00)	0.00	(8,845.00)	(3,992.00)
Subtotal [II5A.9]	**OT Medicare - OT Treatments**	**(383,947.00)**	**0.00**	**(383,947.00)**	**(334,789.00)**
Subgroup : [II5C.16]	**OT Non Medicare - SNF Only**				
4035-6600-99999999-10	Equipment Rental-Therapy	897.00	0.00	897.00	0.00
4045-6700-10	Occupational Therapy-Pharmacy	0.00	0.00	0.00	40.00
4145-6600-15-11	Occupational Therapy - Managed Medicare-Therapy-Managed Medicare	(342,631.00)	0.00	(342,631.00)	(214,237.00)
4245-6600-20-11	Occupational Therapy- Managed Care-Therapy-Managed Care	(21,170.00)	0.00	(21,170.00)	(115,344.00)
4445-6600-30-11	Occupational Therapy- Medicaid-Therapy-Medicaid Cert	(3,596.00)	0.00	(3,596.00)	(17,607.00)
4745-6600-45-11	Occupational Therapy- Private-Therapy-Private	1,593.00	0.00	1,593.00	(4,943.00)
5445-55-10	Occupational Therapy- Commercial OP-Commercial	0.00	0.00	0.00	(30,746.00)
5445-6600-55-11	Occupational Therapy- Commercial OP-Therapy-Commercial	(73,011.00)	0.00	(73,011.00)	(1,312.00)
Subtotal [II5C.16]	**OT Non Medicare - SNF Only**	**(437,918.00)**	**0.00**	**(437,918.00)**	**(384,149.00)**
Subgroup : [II5D.9]	**OT Non Medicare - Contractual Allowance - OT Treatments**				
4245-20-10	Occupational Therapy- Managed Care- -Managed Care	0.00	0.00	0.00	30,746.00
Subtotal [II5D.9]	**OT Non Medicare - Contractual Allowance - OT Treatments**	**0.00**	**0.00**	**0.00**	**30,746.00**
Subgroup : [II6A.2]	**Other Medicare - Patient Days (SNF/ICF)**				
4002-10-11	Less: Contractual Adjustment-Medicare A	757,927.00	0.00	757,927.00	795,468.00
4030-10-11	Oxygen-Medicare A	(3,484.00)	0.00	(3,484.00)	(3,587.00)
4060-10-11	IV Therapy-Medicare A	(11,679.00)	0.00	(11,679.00)	(21.00)
4070-10-11	Lab-Medicare A	(29,153.00)	0.00	(29,153.00)	(20,377.00)
4075-10-11	Radiology-Medicare A	(7,072.00)	0.00	(7,072.00)	(8,353.00)
5290-6600-60-11	Less: Contractual Adjustment- Med B In House-Therapy-Med B-In house	57,361.00	0.00	57,361.00	24,443.00
5390-6600-70-11	Less: Contractual Adjustment- Med B Outpt-Therapy-Med B-outpatient	20,537.00	0.00	20,537.00	23,329.00
Subtotal [II6A.2]	**Other Medicare - Patient Days (SNF/ICF)**	**784,437.00**	**0.00**	**784,437.00**	**810,902.00**
Subgroup : [II6B.16]	**Other Non Medicare - SNF Only**				
4006-45-11	Less: Various Discounts-Private	18,609.00	0.00	18,609.00	0.00
4030-15-11	Oxygen-Managed Medicare	(7,375.00)	0.00	(7,375.00)	(2,529.00)
4030-20-11	Oxygen-Managed Care	(394.00)	0.00	(394.00)	(1,140.00)
4030-30-11	Oxygen-Medicaid Cert	(10,377.00)	0.00	(10,377.00)	(3,159.00)
4030-40-11	Oxygen-Medicaid Pending	(609.00)	0.00	(609.00)	0.00
4030-45-11	Oxygen-Private	0.00	0.00	0.00	71.00
4060-15-11	IV Therapy-Managed Medicare	(11,979.00)	0.00	(11,979.00)	(168.00)
4060-20-11	IV Therapy-Managed Care	(2,326.00)	0.00	(2,326.00)	(66.00)
4060-25-11	IV Therapy-Hospice	(174.00)	0.00	(174.00)	0.00
4060-30-11	IV Therapy-Medicaid Cert	(128.00)	0.00	(128.00)	(180.00)
4070-15-11	Lab-Managed Medicare	(33,116.00)	0.00	(33,116.00)	(7,284.00)
4070-20-11	Lab-Managed Care	(4,768.00)	0.00	(4,768.00)	(14,286.00)
4070-30-11	Lab-Medicaid Cert	(1,648.00)	0.00	(1,648.00)	(2,245.00)
4070-40-11	Lab-Medicaid Pending	(95.00)	0.00	(95.00)	(75.00)
4075-15-11	Radiology-Managed Medicare	(11,358.00)	0.00	(11,358.00)	(5,765.00)
4075-20-11	Radiology-Managed Care	(325.00)	0.00	(325.00)	(2,832.00)
4085-15-11	Other Ancillaries-Managed Medicare	0.00	0.00	0.00	(100.00)
Subtotal [II6B.16]	**Other Non Medicare - SNF Only**	**(66,063.00)**	**0.00**	**(66,063.00)**	**(39,758.00)**
Subgroup : [IV4.1]	**Rental of TV & Cable Services - Patient Days**				
5830-48-10	Cable TV-Other-Resident Related Income	0.00	0.00	0.00	(120.00)
Subtotal [IV4.1]	**Rental of TV & Cable Services - Patient Days**	**0.00**	**0.00**	**0.00**	**(120.00)**
Subgroup : [IV5.1]	**Interest income - Patient Days**				
5900-10	Interest Income Gen Fund	(101,024.00)	0.00	(101,024.00)	(25,964.00)
5924-10	Interest Income Mary Melby	(12,404.00)	0.00	(12,404.00)	(10,652.00)
Subtotal [IV5.1]	**Interest income - Patient Days**	**(113,428.00)**	**0.00**	**(113,428.00)**	**(36,616.00)**
Subgroup : [IV8.1]	**Other - Patient Days**				

1.8300.6450MM	MM Investment Fees	0.00		0.00	0.00	2,995.00
5660-10	Garage/Parking Fees	(3,976.00)		0.00	(3,976.00)	(1,952.00)
5820-10	Rental Income	0.00		0.00	0.00	(12,043.00)
5831-11	Technology Fee	(15,817.00)		0.00	(15,817.00)	(18,388.00)
5899-10	Misc. Income	(20.00)		0.00	(20.00)	(21,260.00)
			RJE - 12	0.00		
5899-8300-10	Misc. Income-Administration	0.00		0.00	0.00	(4.00)
5899-99-10	Misc. Income-Other-Non-Resident Income	(9,362.00)		0.00	(9,362.00)	(81,994.00)
5930-10	Realized Gain/Loss Gift Annuity	(4,813.00)		0.00	(4,813.00)	(40,249.00)
5934-10	Realized Gain/Loss Key Bank	(9,258.00)		0.00	(9,258.00)	(6,109.00)
5940-10	Unrealized Loss/Gain Gift Annuity	(134,643.00)		0.00	(134,643.00)	(61,457.00)
5944-10	Unrealized Gain/Loss Key Bank	(73,470.00)		0.00	(73,470.00)	(32,521.00)
5950-7700-96-10	Unrestricted Donations-Development-Donations	(2,100.00)		0.00	(2,100.00)	0.00
5955-10	Gift Annuity Donations	2,028.00		0.00	2,028.00	(12,513.00)
5960-10	Temporarily Restricted Donations	0.00		0.00	0.00	(300.00)
5980-10	Temp.Restricted-Resident Benevolent	0.00		0.00	0.00	(194.00)
5985-10	Mary Melby Donations	(100.00)		0.00	(100.00)	(2,065.00)
8900-10	Gain (Loss) ERTC Revenue	0.00		0.00	0.00	(2,852,559.00)
8900-10Marcum	ERTC Revenue Increase	0.00		0.00	0.00	(500,000.00)
8900-10Marcum2	ERTC Reserve Amount	0.00		0.00	0.00	500,000.00
8901-10	Gain (Loss) PPP Loan Forgiveness	0.00		0.00	0.00	(350,000.00)
8902-10	Gain (Loss) H.H.S. Provider Funds	0.00		0.00	0.00	(64,533.00)
BT 102	REversal of PY Legal Fees	0.00		(16,974.00)	(16,974.00)	0.00
Marcum 117	EPP Laundry	0.00		(46,684.00)	(46,684.00)	(32,169.00)
Subtotal [IV8.1]	**Other - Patient Days**	**(251,531.00)**		**(63,658.00)**	**(315,189.00)**	**(3,587,315.00)**
Total [30]	**Statement of Revenue**	**(16,085,034.00)**		**(63,658.00)**	**(16,148,692.00)**	**(18,881,797.00)**
Group : [31]	**Balance Sheet - Assets**					
Subgroup : [A1]	**Cash**					
1000-10	Cash Operating Key Bank	(147,404.00)		0.00	(147,404.00)	232,234.00
1002-10	EPP Entrance Fee- Key Bank	(2,313,875.00)		0.00	(2,313,875.00)	0.00
1011-10	Cash Operating ION Bank	766,152.00		0.00	766,152.00	0.00
1012-10	EPP Deposit Acct- Ion Bank	255,027.00		0.00	255,027.00	0.00
1014-10	Accounts Receivable Operating	5,000.00		0.00	5,000.00	2,128,172.00
1015-10	EPP Entrance Fee- Ion Bank	(9,216,409.00)		0.00	(9,216,409.00)	(442,333.00)
1016-10	Ion Bank Sweep Account	4,110,513.00		0.00	4,110,513.00	0.00
1020-10	Cash Payroll	260,544.00		0.00	260,544.00	0.00
1030-10	Petty Cash	309.00		0.00	309.00	309.00
1060-10	Cash Donated Restricted	52,352.00		0.00	52,352.00	53,378.00
1062-10	EPP Cash Donated Restricted	24,553.00		0.00	24,553.00	(447.00)
1090-10	Cash Portion-Investments	9,888.00		0.00	9,888.00	58,962.00
Subtotal [A1]	**Cash**	**(6,193,350.00)**		**0.00**	**(6,193,350.00)**	**2,030,275.00**
Subgroup : [A2]	**Resident Accounts Receivable**					
1400-10	A/R	1,323,931.00		0.00	1,323,931.00	1,256,213.00
1410-10	A/R- Allowance For Bad Debt	(272,800.00)		0.00	(272,800.00)	(283,973.00)
1481-10	A/R - EPP - Rental Property	(10,002.00)		0.00	(10,002.00)	(9,875.00)
Subtotal [A2]	**Resident Accounts Receivable**	**1,041,129.00**		**0.00**	**1,041,129.00**	**962,365.00**
Subgroup : [A5]	**Prepaid Expenses**					
1700-10	Prepaid Insurance	53,152.00		0.00	53,152.00	65,428.00
1720-10	Prepaid Services	83,040.00		0.00	83,040.00	51,118.00
1730-10	Prepaid Water/Sewer	3,632.00		0.00	3,632.00	3,854.00
1740-10	Prepaid Dues	3,290.00		0.00	3,290.00	3,859.00
Subtotal [A5]	**Prepaid Expenses**	**143,114.00**		**0.00**	**143,114.00**	**124,259.00**
Subgroup : [A8]	**Other Current Assets**					
1035-10	Resident Trust Petty Cash	631.00		0.00	631.00	631.00
1040-10	Resident Fund	38,934.00		0.00	38,934.00	45,495.00
Subtotal [A8]	**Other Current Assets**	**39,565.00**		**0.00**	**39,565.00**	**46,126.00**
Subgroup : [B1]	**Land**					
1800-10	Land	123,173.00		0.00	123,173.00	123,173.00
Subtotal [B1]	**Land**	**123,173.00**		**0.00**	**123,173.00**	**123,173.00**
Subgroup : [B2]	**Land Improvements**					
1805-10	Land Improvements	772,744.00		0.00	772,744.00	772,744.00
1850-10	Accum Amort Of Land Improv	(637,209.00)		408.00	(636,801.00)	(616,905.00)
Subtotal [B2]	**Land Improvements**	**135,535.00**		**408.00**	**135,943.00**	**155,839.00**
Subgroup : [B3]	**Buildings**					
1810-10	Buildings	15,365,408.00		0.00	15,365,408.00	14,301,538.00
1860-10	Accum. Dep. Buildings	(12,430,069.00)		0.00	(12,430,069.00)	(12,198,047.00)
Subtotal [B3]	**Buildings**	**2,935,339.00**		**0.00**	**2,935,339.00**	**2,103,491.00**
Subgroup : [B5]	**Non-Movable Equipment**					
1822-10	Equipment - Non Movable	1,869,795.00		5,601.00	1,875,396.00	1,844,042.00
1872-10	Accum. Dep. Non Movable Equipment	(1,261,540.00)		(3,676.00)	(1,265,216.00)	(1,152,370.00)
Subtotal [B5]	**Non-Movable Equipment**	**608,255.00**		**1,925.00**	**610,180.00**	**691,672.00**
Subgroup : [B6]	**Movable Equipment**					
1820-10	Equipment	5,381,587.00		10,580.00	5,392,167.00	5,002,870.00
1870-10	Accum. Dep. Equipment	(4,271,271.00)		4,743.00	(4,266,528.00)	(4,097,523.00)
Subtotal [B6]	**Movable Equipment**	**1,110,316.00**		**15,323.00**	**1,125,639.00**	**905,347.00**
Subgroup : [B7]	**Motor Vehicles**					
1830-10	Vehicle	158,306.00		0.00	158,306.00	158,306.00
1880-10	Accum. Dep. Vehicles	(158,306.00)		0.00	(158,306.00)	(158,306.00)
Subtotal [B7]	**Motor Vehicles**	**0.00**		**0.00**	**0.00**	**0.00**
Subgroup : [B9]	**Other Fixed Assets**					
1899-10	Construction In Process	160,134.00		0.00	160,134.00	488,632.00
1999-10	Clearing Account - Fixed Assets	0.00		(7,488.00)	(7,488.00)	409.00
Subtotal [B9]	**Other Fixed Assets**	**160,134.00**		**(7,488.00)**	**152,646.00**	**489,041.00**
Subgroup : [D7]	**Other Assets**					
1220-10	MARY MELBY FUND Cash	502,802.00		0.00	502,802.00	410,841.00
1221-10	Mary Melby Fund Clearing	(2,474.00)		0.00	(2,474.00)	(825.00)
1270-10	Restricted Gift Annuity	(102,929.00)		0.00	(102,929.00)	(147,839.00)
1275-10	Allowance For Valuation Gift Annuity	240,317.00		0.00	240,317.00	105,674.00
1984-10	Deposit - Non Current	17,200.00		0.00	17,200.00	17,200.00
Subtotal [D7]	**Other Assets**	**654,916.00**		**0.00**	**654,916.00**	**385,051.00**
Total [31]	**Balance Sheet - Assets**	**758,126.00**		**10,168.00**	**768,294.00**	**8,016,639.00**
Group : [33]	**Liabilities**					

Subgroup : [A1]	**Accounts Payable**				
2000-10	Accounts Payable	(334,097.00)	0.00	(334,097.00)	(292,181.00)
2005-10	Accrued Accounts Payable	1.00	0.00	1.00	(180,315.00)
Subtotal [A1]	**Accounts Payable**	**(334,096.00)**	**0.00**	**(334,096.00)**	**(472,496.00)**
Subgroup : [A4]	**Accrued Payroll**				
1.0000.2140	Accrued Pension	0.00	0.00	0.00	(9,518.00)
2120-10	Accrued Payroll	(30,321.00)	0.00	(30,321.00)	(200,657.00)
2130-10	Accrued Vac/Sick/Holiday	(511,407.00)	0.00	(511,407.00)	(448,016.00)
Subtotal [A4]	**Accrued Payroll**	**(541,728.00)**	**0.00**	**(541,728.00)**	**(658,191.00)**
Subgroup : [A6]	**Accrued Payroll Taxes Payable**				
2010-10	W/H FICA Medicare	0.00	0.00	0.00	(5,059.00)
2015-10	W/H FICA Social Security	0.00	0.00	0.00	(9,786.00)
2020-10	W/H State Tax	0.00	0.00	0.00	(10,689.00)
2025-10	W/H Federal Tax	0.00	0.00	0.00	(37,198.00)
2110-10	ER Medicare FICA	48,104.00	0.00	48,104.00	(142.00)
2115-10	ER Soc Sec FICA	202,266.00	0.00	202,266.00	(1,037.00)
2118-10	Accrued Payroll Taxes	(2,320.00)	0.00	(2,320.00)	(2,208.00)
2135-10	Accrued TaxesVac/Sick/Hol	(39,120.00)	0.00	(39,120.00)	(34,270.00)
Subtotal [A6]	**Accrued Payroll Taxes Payable**	**208,930.00**	**0.00**	**208,930.00**	**(100,389.00)**
Subgroup : [A12]	**Other Current Liabilities**				
2030-10	W/H Life Insurance	(3,523.00)	0.00	(3,523.00)	1,384.00
2035-10	W/H 401k	(28,606.00)	0.00	(28,606.00)	8,034.00
2040-10	W/H Garnishment	(156.00)	0.00	(156.00)	(9,797.00)
2045-10	W/H Pension Loan	(2,938.00)	0.00	(2,938.00)	25,787.00
2046-10	W/H - FSA	1,553.00	0.00	1,553.00	0.00
2047-10	W/H - HSA	1,251.00	0.00	1,251.00	0.00
2050-10	W/H Other	(193,490.00)	0.00	(193,490.00)	(37,624.00)
2051-10	W/H Employee Contributions	(8,832.00)	0.00	(8,832.00)	(8,742.00)
2052-10	W/H Rent	(20,988.00)	0.00	(20,988.00)	0.00
2054-10	Credit Card Clearing Account	118,143.00	0.00	118,143.00	0.00
2055-10	Due To/Due From Employee Emergency Fund	(15,685.00)	0.00	(15,685.00)	1,055.00
2056-10	Pharmacy Clearing Account	0.00	0.00	0.00	(5,136.00)
2060-10	Accrued Accounting Fees	(62,912.00)	0.00	(62,912.00)	(38,068.00)
2070-10	A/R Refunds	(7,175.00)	0.00	(7,175.00)	(12,171.00)
2073-10	Unclaimed Property Payable	(6,374.00)	0.00	(6,374.00)	(6,020.00)
2075-10	Payroll Cash Clearing	(764,293.00)	0.00	(764,293.00)	(8,054.00)
2080-10	Accrued Other	53,886.00	0.00	53,886.00	0.00
2090-10	Resident Fund	(38,934.00)	0.00	(38,934.00)	(45,495.00)
2140-10	Accrued Pension	(12,733.00)	0.00	(12,733.00)	0.00
2180-10	Other Current Liabilities	(28,388.00)	(10,168.00)	(38,556.00)	(94,493.00)
2181-10	Sales And Use Tax Payable	(1,874.00)	0.00	(1,874.00)	0.00
2200-10	Accrued Bond Interest	(9,013.00)	0.00	(9,013.00)	(9,013.00)
2500-10	Due To Third Party Reimburse Agencies	0.00	0.00	0.00	(177,721.00)
2910-10	Third Party Reserve-Medicare	(120,726.00)	0.00	(120,726.00)	(120,726.00)
2930-10	Other Non-Current Liabilities	(500,000.00)	0.00	(500,000.00)	(500,000.00)
2941-10	Deferred Revenue - Nelson Hall	(214,105.00)	0.00	(214,105.00)	(8,618.00)
MARCUM 101-EPBH	IBNR Self Insurance	(321,413.00)	0.00	(321,413.00)	(317,979.00)
Subtotal [A12]	**Other Current Liabilities**	**(2,187,325.00)**	**(10,168.00)**	**(2,197,493.00)**	**(1,363,397.00)**
Subgroup : [B2]	**Mortgages Payable**				
2730-10	Loan Payable (FNB-Tax Exempt)	(2,919,319.00)	0.00	(2,919,319.00)	(2,919,319.00)
Subtotal [B2]	**Mortgages Payable**	**(2,919,319.00)**	**0.00**	**(2,919,319.00)**	**(2,919,319.00)**
Subgroup : [B3]	**Loans from Owenrs or Related Parties**				
1990-10	Inter Co. Transfer	(59,324.00)	0.00	(59,324.00)	(59,324.00)
1995-10	Due To/From	78,365,610.00	0.00	78,365,610.00	50,625,657.00
1995-E-100	Due To/From	264,215.00	0.00	264,215.00	49,894.00
2990-10	Intercompany Transfers	(9,386,399.00)	0.00	(9,386,399.00)	(9,386,399.00)
2995-10	Due To/From	(66,595,961.00)	0.00	(66,595,961.00)	(46,351,908.00)
2995-E-100	Due To/From	(39,985.00)	0.00	(39,985.00)	(43,806.00)
Subtotal [B3]	**Loans from Owenrs or Related Parties**	**2,548,156.00**	**0.00**	**2,548,156.00**	**(5,165,886.00)**
Subgroup : [B4]	**Other Long Term Liabilities**				
2650-10	Annuities Payable	(5,396.00)	0.00	(5,396.00)	(5,453.00)
Subtotal [B4]	**Other Long Term Liabilities**	**(5,396.00)**	**0.00**	**(5,396.00)**	**(5,453.00)**
Total [33]	**Liabilities**	**(3,230,778.00)**	**(10,168.00)**	**(3,240,946.00)**	**(10,685,131.00)**
Group : [35]	**Equity**				
Subgroup : [B5]	**Cumulated Earnings**				
3000-10	Retained Earnings	3,296,592.00	0.00	3,296,592.00	7,455,491.00
3020-10	Temporarily Restricted Net Assets	(236,588.00)	0.00	(236,588.00)	(164,371.00)
3035-10	Mary Melby Net Assets	(386,519.00)	0.00	(386,519.00)	(401,187.00)
Subtotal [B5]	**Cumulated Earnings**	**2,673,485.00**	**0.00**	**2,673,485.00**	**6,889,933.00**
Total [35]	**Equity**	**2,673,485.00**	**0.00**	**2,673,485.00**	**6,889,933.00**
	NET (INCOME) LOSS	**0.00**	**0.00**	**0.00**	**0.00**
	Sum of Account Groups	**0.00**	**0.00**	**0.00**	**0.00**

Client: ***173970 - The Elim Park Baptist Home, Inc.***
Engagement: ***Medicaid - The Elim Park Baptist Home, Inc.***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB***
Workpaper: ***H.01 - Combined Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1		**- Pg 11&12 Wages & Hours**		
To reclass Owner/Operators salary to correct line of the cost report.				
Marcum 101	Owners / Operators		225,615.00	
6110-8300-83006100-10	Wages - Salary-Administration			225,615.00
Total			**225,615.00**	**225,615.00**
Reclassifying Journal Entries JE # 2		**H.02**		
To reclass Controller's Salary to Pg 10 A11a.				
Marcum 102	Head Accountant		69,970.00	
6120-8700-87006120-10	Wages - Vacation-Finance			69,970.00
Total			**69,970.00**	**69,970.00**
Reclassifying Journal Entries JE # 3		**H.02**		
To reclass On Shift Admin PS & Bamboo Health Software to correct line of cost report.				
6620-8800-99999999-10	Service Contracts-IT		500.00	
Marcum 103	On Shift PS		7,920.00	
6700-6400-99999999-10	Purchased Services-Nursing Administration			8,420.00
Total			**8,420.00**	**8,420.00**
Reclassifying Journal Entries JE # 5		**H.02**		
To reclass Cell and Internet Expenses to correct lines of cost report.				
Marcum 105	Cell Phone		6,612.00	
Marcum 106	Internet Services		13,648.00	
6910-8300-99999999-10	Telephone-Administration			20,260.00
Total			**20,260.00**	**20,260.00**
Reclassifying Journal Entries JE # 7		**H.02**		
To reclass Various expenses to correct line of cost report.				
6500-6700-99999999-10	Supplies (Non-Medical)-Pharmacy		4,462.00	
6716-7000-99999999-10	Laboratory Other (Mcd)-Laboratory		5,365.00	
Marcum 108	Parties / Gifts Unrelated to Christmas Party		1,087.00	
6999-6400-99999999-10	Other-Nursing Administration			10,914.00
Total			**10,914.00**	**10,914.00**
Reclassifying Journal Entries JE # 8		**H.02**		
To reclass Laundry Revenue to correct line of cost report.				
6999-7900-99999999-10	Other-Laundry		46,684.00	
Marcum 117	EPP Laundry			46,684.00
Total			**46,684.00**	**46,684.00**
Reclassifying Journal Entries JE # 9		**D.01**		
To reclass subscriptionsand Credit Card Fees to correct line of the cost report.				
6992-8300-99999999-10	Bank & Credit Card Fees-Administration		2,163.00	
Marcum 113	Subscriptions		390.00	
6920-8300-99999999-10	Dues & Membership-Administration			2,553.00
Total			**2,553.00**	**2,553.00**
Reclassifying Journal Entries JE # 10		**H.02**		
To make fixed asset adjustments provided by client.				
1820-10	Equipment		2,412.00	
1822-10	Equipment - Non Movable		6,281.00	
1850-10	Accum Amort Of Land Improv		408.00	
1870-10	Accum. Dep. Equipment		4,743.00	
1872-10	Accum. Dep. Non Movable Equipment			3,676.00
2180-10	Other Current Liabilities			10,168.00
Total			**13,844.00**	**13,844.00**
Reclassifying Journal Entries JE # 11		**H.02**		
To reclas Gift annuity fees & Bank fees into correct line of the cost report.				
6992-8300-99999999-10	Bank & Credit Card Fees-Administration		4,876.00	
Marcum 115	Gift Annuity Fees		10,366.00	
6450-8310-99999999-10	Professional Fees-Executive Office			15,242.00
Total			**15,242.00**	**15,242.00**
Reclassifying Journal Entries JE # 12		**C.06**		
To adjust misc income in order to tie cost report to financials.				
1995-10	Due To/From			
5899-10	Misc. Income			
Total			**0.00**	**0.00**
Reclassifying Journal Entries JE # 13		**).01 - Pg 11 & 12 Wages**		
To reclass Adminsitrators salary to correct line of the cost report.				
BT 101	Administrator Salary		174,663.00	

6110-8310-83106100-10	Wages - Salary-Executive Office			174,663.00
Total			**174,663.00**	**174,663.00**
Reclassifying Journal Entries JE # 14		**K.01**		
To perform fixed asset entry in order to ties out fixed assets.				
1820-10	Equipment		8,168.00	
1822-10	Equipment - Non Movable			680.00
1999-10	Clearing Account - Fixed Assets			7,488.00
Total			**8,168.00**	**8,168.00**
Reclassifying Journal Entries JE # 15		**N.01a**		
To reclass office supplies, bank fees and credits out of legal				
6420-8310-99999999-10	Legal Fees-Executive Office		16,564.00	
6560-8700-99999999-10	Office & Other Supplies-Finance		402.00	
6992-8300-99999999-10	Bank & Credit Card Fees-Administration		8.00	
BT 102	REversal of PY Legal Fees			16,974.00
Total			**16,974.00**	**16,974.00**
Reclassifying Journal Entries JE # 16		**N.01a**		
To reclass employee holiday party to correct line of cost report.				
Marcum 109	Employee Christmas Party		1,674.00	
6880-8900-99999999-10	Dietary Services-Human Resources			1,674.00
Total			**1,674.00**	**1,674.00**
Reclassifying Journal Entries JE # 17		**E.01**		
To reclass dietary purchased services into correct line of cost report.				
6700-7800-99999999-10	Purchased Services-Dietary		28.00	
6700-7300-99999999-10	Purchased Services-Christian Ministries			28.00
Total			**28.00**	**28.00**
	Total Reclassifying Journal Entries		**615,009.00**	**615,009.00**
	Total All Journal Entries		**615,009.00**	**615,009.00**

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

		Workpaper Index:	400.2
		Prepared By:	Baker Tilly
		Reviewed By:	
		Workpaper Date:	
Provider Name:	The Elim Park Baptist Home, Inc.	Run Date:	1/28/2025
Provider Number:	6668		
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? *Request insurance cards and current vehicle registration.*				
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 allowablemonthly 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: