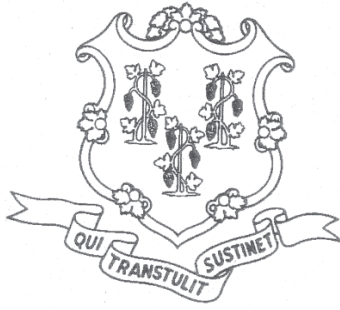


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2024

Name of Facility (as licensed) Havencare at Hancock Hall	
Address (No. & Street, City, State, Zip Code) 31 Staples St, Danbury, CT 06810	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2023	Report for Year Ending 9/30/2024

License Numbers:	CCNH / RHNS 2481	(Specify)	(Specify)	Medicare Provider 075414
------------------	---------------------	-----------	-----------	-----------------------------

Medicaid Provider Numbers:	CCNH / RHNS	(Specify)	(Specify)
----------------------------	-------------	-----------	-----------

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Havencare at Hancock Hall	2481	9/30/2024	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Havencare at Hancock Hall [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.

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) Pamela S Katra			Printed Name (Owner) Issac Shapiro		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

Table of Contents

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

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Havencare at Hancock Hall	Period Covered:	From 10/1/2023	To 9/30/2024	
Address of Facility 31 Staples St, Danbury, CT 06810				
Report Prepared By Baker Tilly Advisory Group, LP	Phone Number 212-697-6900	Date 2/7/2025		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

		Phone No. of Facility (203) 794-9466	Report for Year Ended 9/30/2024	Page 2	of 37
Name of Facility (as shown on license) Havencare at Hancock Hall		Address (No. & Street, City, State, Zip) 31 Staples St, Danbury, CT 06810			
License Numbers:	CCNH / RHNS 2481	(Specify)	(Specify)	Medicare Provider No. 075414	
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)					
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.					
Change of ownership occurred prior to the end of FYE 09/30/2023. However per the interim rate agreement, the provider was not required to file a prior year short period cost report.					
Administrator					
Name of Administrator Pamela S Katra			Nursing Home Administrator's License No.:	1975	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

Name	Investor Name	Class B Percent Ownership	Class B	Class A Percentage Ownership	Total Percentage Ownership
	The Edwin and Miriam Zaghi Joint Revocable Trust (Grantor)				
Edwin Zaghi	Lawrence S. London & Helen	1.66%			1.66%
Larry London	F. London, TBE	0.66%			0.66%
Pinchus Goldstein	MPG Holdings LLC	1.99%			1.99%
Howard Kagan	Howard Kagan	0.66%			0.66%
Jeff Kagan	JEK Holdings, LLC	2.15%		25.915%	28.07%
Nathan Jakobovits	NMJ Holdings, LLC	2.22%		25.915%	28.14%
Eliyohu Sternbuch	Eliyohu Sternbuch	0.83%			0.83%
Isaac Shapiro	Yitzchok Shapiro	0.00%		15.00%	15.00%
Max Compton	Mordechai Compton	0.66%			0.66%
Yaakov and Leah Rokowsky	Yaakov and Leah Rokowsky	0.27%			0.27%
Yudi Blumenfeld	Black Hill Capital LLC	0.00%		3.000%	3.00%
Zev N. Shapiro	Zev Nochum Shapiro	0.66%			0.66%
Moishe Weinberg	Morris Weinberg	1.33%			1.33%
Ezriel Munk	Ezriel Munk	0.33%			0.33%
Yitzy komin	Isaac Komin	0.33%			0.33%
Louis Lazar	Louis Lazar	0.66%			0.66%
Hedi Melamed	Hedi Melamed	0.66%			0.66%
Jacob Falk	Jacob Falk	0.17%			0.17%
Eli Jakobovits	Eli Jakobovits	0.66%			0.66%
Aryeh Gross	Pay Holdings, LLC	3.31%			3.31%
Sam Luxemburg	ELEF Investments, LLC	0.33%			0.33%
Dovie Scheinerman	B&S Funding LLC	1.33%			1.33%
Jeremy Jakobovits	Baila Jakobovits	0.33%			0.33%
Dovid Miller	Israel Miller	0.66%			0.66%
Elliot Schwarzenberger	Elliot Schwarzenberger	1.33%			1.33%
Ave Shane	AE Investing LLC	0.33%			0.33%
Ari Mark	Ari Mark	0.33%			0.33%
Mattis	MST 2020 CLAT	0.66%			0.66%
Albert David	Albert David	0.33%			0.33%
Tova David	Tova David	0.33%			0.33%
Maher Mehchi	Maher Mehchi	0.33%			0.33%
Moshe Shaya-Mograby	Moshe Shaya-Mograby	0.66%			0.66%
Elie Levy	Elie Levy	0.99%			0.99%
Elie Elmann	Elie Elmann	0.66%			0.66%
5 Moshes Realty LLC	5 Moshes Realty LLC	0.66%			0.66%
Manny Librowicz	Manny Librowicz	0.33%			0.33%
Aaron Schabbes	Aaron Schabbes			0.17%	0.17%
Yitzi Scheinerman	Yitzi Scheinerman	0.66%			0.66%
Aryeh Munk	ANM Holdings LLC	0.25%			0.25%
Michoel Chaimovitz	MR123 LLC	0.25%			0.25%
		30.00%		70.00%	100.00%

Name of Facility	License No.	Report for Year Ended	Page	of
Havencare at Hancock Hall	2481	9/30/2024	3B	37

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

Owner(s) of Facility

[illegible]

General Information and Questionnaire
Related Parties*

Name of Facility Havencare at Hancock Hall		License No. 2481	Report for Year Ended 9/30/2024	Page 4	of 37		
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>							
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p>If "Yes," provide the following information:</p>							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Havencare Management	119 Melville Ave, Lakewood NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	Management Company	Page 16 Line M12	337,031	337,031
Hancock Ventures	119 Melville Ave, Lakewood NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	Lessor	Page 22 Line 9	1,504,004	1,828,497
Jessica Rywolt	Filosa Shared Staff Expense	<input type="radio"/>	<input checked="" type="radio"/>	RN Supervisor	Page 13 Line 11A2	25,958	25,958
Kristin L Annese	Hancock Shared Staff Expenses	<input type="radio"/>	<input checked="" type="radio"/>	Nursing Staff Coordinator	Page 10 Line A12b2	46,001	46,001
Kelly Sullivan	Filosa Shared Staff Expense	<input type="radio"/>	<input checked="" type="radio"/>	Case Manager	Page 13 Line B11 A2	4,968	4,968
Due From Various	Various	<input type="radio"/>	<input checked="" type="radio"/>	Due From Various	Page 32 Line D6		
Due To Various	Various	<input type="radio"/>	<input checked="" type="radio"/>	Due To Various	Page 34 Line B3		
Omera Young	Hancock Shared Staff Expenses	<input type="radio"/>	<input checked="" type="radio"/>	DON	Page 10 Line A12b2	14,957	14,957
See Attachment		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility Havencare at Hancock Hall	License No. 2481	Report for Year Ended 9/30/2024	Page 4a	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties Yes No %**	Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
Stacey Yost	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Nursing Staff Level Director	Page 10 Line A12b2	35,183	35,183
Thomas Bussmann	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Dietary Director	Page 10 Line A5b	32,390	32,390
Adam Valeri	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Cook	Page 10 Line A5c	22,190	22,190
Patricia Walsh	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Activity Director	Page 10 Line A12h	24,001	24,001
Vanessa Cerda	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Housekeeping Director	Page 10 Line A6a	27,498	27,498
Anthony Acuna Carrion	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Housekeeping Aide	Page 10 Line A6b	13,520	13,520
Michael V DiSario	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Maintenance Director	Page 10 Line A7a	44,000	44,000
Joseph Monty	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Maintenance Staff	Page 10 Line A7b	17,946	17,946
Barbara Newland	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Admissions	Page 10 Line A12o	16,319	16,319
Kayla Todd	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Admissions	Page 10 Line A12o	34,919	34,919
Jana Adebambo	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Business Office Manager	Page 10 Line A4	15,307	15,307
Benjamin Chianese	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Business Office Manager	Page 10 Line A4	13,849	13,849
Lori Sabene	Hancock Shared Staff Expenses	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Human Resources	Page 10 Line A4	32,323	32,323
Employee Benefits	Benefits	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Various	Various	47,145	47,145
Hancock Propco	31 Staples St, Danbury, CT 06810	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Rent	Page 22 Line 9	1,509,524	Replaced with Fair Rent
Imperial Healthcare Solutions	1500 Chestnut St, Philadelphia, PA 19102-2709	<input type="radio"/> <input checked="" type="radio"/> 0%	0% Back Office-AR	Page 16 Line m11	91,500	91,500

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Havencare at Hancock Hall	License No. 2481	Report for Year Ended 9/30/2024	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire
Other Lines of Business

Name of Facility Havencare at Hancock Hall	License No. 2481	Report for Year Ended 9/30/2024	Page 6	of 37
Square footage of entire facility.		59,000		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		N/A		
<i>If yes, please complete the following:</i>				
0		Square footage of therapy space.		
Meals on Wheels				
Does the facility provide Meals on Wheels?		N/A		
<i>If yes, please complete the following:</i>				
0		Square footage of kitchen		
0		Number of meals served per week		
0	Are meals included in meals served on page 18 of the Annual Report?			
0	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
0	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
\$	-	Amount Reported		
0	Annual Report page and line			
\$	-	Please state the salary amounts of specific cooks and/or dietary aides		
0	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?		N/A		
<i>If yes, please complete the following:</i>				
0		Square footage of apartments		
0		Square footage of independent living		
0		Square footage of assisted living		
		Please identify the services provided:		

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility	License No.	Report for Year Ended	Page	of
Havencare at Hancoc	2481	9/30/2024	7	37

Child Day Care

Does the Facility provide Child Day Care?	N/A
-------------------------------------------	-----

If yes, please complete the following:

0	Square footage of child day care space.
0	Average number of daily participants.
0	Number of meals per day provided to child day care.
	Nature of services provided:
0	

Adult Day Care

Does the Facility provide Adult Day Care?	N/A
-------------------------------------------	-----

If yes, please complete the following:

0	Square footage of adult day care space.
0	Please state where it is located in relation to the facility.
0	Average number of daily participants.
0	Number of meals per day provided to adult day care.
	Nature of services provided:
0	

Schedule of Resident Statistics

Name of Facility Havencare at Hancock Hall		License No. 2481		Report for Year Ended 9/30/2024		Page 8		of 37	
				Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
		Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Total (Specify)	CCNH / RHNS	(Specify)	Total	CCNH / RHNS (Specify)
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period		96	96			96		96	
B. On last day of THIS report period		96	96					96	96
2. Number of Residents									
A. As of midnight of PREVIOUS report period		77	77			77			
B. As of midnight of THIS report period		94	94					94	94
3. Total Number of Days Care Provided During Period									
A. Medicare		4,176	4,176			3,084		1,092	1,092
B. Medicaid (Conn.)		19,010	19,010			13,956		5,054	5,054
C. Medicaid (other states)									
D. Private Pay		6,886	6,886			5,282		1,604	1,604
E. State SSI for RCH									
F. Other (Specify) Hospice, Respite, Medicare HM		1,869	1,869						
G. Total Care Days During Period (3A thru F)		31,941	31,941			1,127		742	742
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds						23,449		8,492	8,492
4. Medicaid Bed Reserve Days									
A. Medicaid Bed Reserve Days									
B. Other Bed Reserve Days									
5. Total Resident Days (3G + 4A + 4B)		31,941	31,941			23,449		8,492	8,492

Schedule of Resident Statistics (Cont'd)

Name of Facility Havencare at Hancock Hall				License No. 2481				Report for Year Ended 9/30/2024				Page 9		of 37	
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:															
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change		
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)			
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)						

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.				
Change in Resident Days		CCNH / RHNS	(Specify)	(Specify)
1st change				
2nd change				
3rd change				
4th change				

6. Number of Residents and Rates on September 30 of Cost Year								
Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	7	56		26				
Per Diem Rate								
a. One bed rm.	Various	#####		550.00				
b. Two bed rms.	Various	#####		520.00				
c. Three or more bed rms.								
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B				1,760	1,760			
B. Medicaid (Exclusive of Part B)								
1. Maintenance Treatments				67	67			
2. Restorative Treatments								
C. Other				3,804	3,804			
D. Total Physical Therapy Treatments				5,631	5,631			
8. Total Number of Speech Therapy Treatments								
A. Medicare - Part B				450	450			
B. Medicaid (Exclusive of Part B)								
1. Maintenance Treatments				58	58			
2. Restorative Treatments								
C. Other				925	925			
D. Total Speech Therapy Treatments				1,433	1,433			
9. Total Number of Occupational Therapy Treatments								
A. Medicare - Part B				2,717	2,717			
B. Medicaid (Exclusive of Part B)								
1. Maintenance Treatments				317	317			
2. Restorative Treatments								
C. Other				4,682	4,682			
D. Total Occupational Therapy Treatments				7,716	7,716			

Report of Expenditures - Salaries & Wages

Name of Facility Havencare at Hancock Hall	License No. 2481	Report for Year Ended 9/30/2024	Page 10	of 37					
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	142,679		2,016						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	45,339		1,296						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	283,226		11,419						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	46,548		2,069						
c. Dietary Workers	413,956		21,623						
6. Housekeeping Service									
a. Head Housekeeper	43,759		2,080						
b. Other Housekeeping Workers	248,923		14,951						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	80,789		2,136						
b. Other Maintenance Workers	89,703		4,533						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	126,684		7,182						
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	200,913		2,253						
b. RN									
1. Direct Care	513,258		10,906						
2. Administrative**	805,064		20,993						
c. LPN									
1. Direct Care	899,891		23,805						
2. Administrative**									
d. Aides and Attendants	1,766,956		71,325						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	197,995		7,404						
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	185,200		5,577						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	97,219		3,340						
A-13. Total Salary Expenditures	6,188,102		214,908						

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Nursing Expense>Clinical Consultants	\$ 4,755	\$ (4,755)							
Total	\$ 4,755	\$ (4,755)	-	\$ -	\$ -	-	\$ -	\$ -	-

**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
Havencare at Hancock Hall			2481		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)								
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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) HavenCare at Hancock Hall			License No. 2481		Report for Year Ended 9/30/2024			Page 12		of 37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received		
	CCNH / RHNS	(Specify)									
Section III - Administrators***											
Sobha Lamontagne (10/1/2023- 7/2/2024)			101,058								
Shimon Y Sitzler (7/3/2024- 9/4/2024)			34,800								
Pamela S Katra (9/5/2024- 9/30/2024)			6,821								
Section IV - Assistant Administrators											
Mendy Schwed (1/15/2024- 9/30/2024)			45,339	Assistant Administrator	1,296	A-2					

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.			Report for Year Ended				Page	of
Havencare at Hancock Hall	2481			9/30/2024				13	37
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian	81,522		1,839						
2. Dentist									
3. Pharmacist	25,407		169						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	284,887		4,043						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	36,261		242						
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	79,898		578						
b. Other									
10. Occupational Therapist									
a. Resident Care	428,521	(428,521)	6,233						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	15,721		199						
2. Administrative***	69,076		2,089						
b. LPN									
1. Direct Care	333,382		7,459						
2. Administrative***									
c. Aides	259,089		11,067						
d. Other									
12. Other (Specify) See Attached Schedule	4,755	(4,755)							
B-13 Total Fees Paid in Lieu of Salaries	1,618,519	(433,276)	33,918						

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.

*** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Havencare at Hancock Hall		License No. 2481		Report for Year Ended 9/30/2024	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Laurie A. Figliola, 12 Grays Farm Road, Weston, CT 06883	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Guardian Consulting Services, Inc, 3333 New Hyde Park Rd, Suite 202, New Hyde Park, NY 11040	Consultant Pharmacist Services, Medication Regimen reviews,	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Integra Scripts LLC, 160 Airport Road, Lakewood, NJ 08701	Consultant Pharmacist Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Center for Comprehensive Care, LLC, Dr. Daniel E. Wollman, 31 Staples Street, Danbury, CT 06810	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Jesse Cohen, Quotidian Health LLC, 33 Dixwell Ave, #312, New Haven, CT 06511	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Oreste Joseph Arcuni, 4 Bartram Drive, Redding, CT 06896	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Tami L Reilly, PO Box 102, 122 Allen Hill Road, Brimfield, MA 01010	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RightPro Staffing LLC 100 Reserve Road, The Summit #CC210, Danbury, CT 06810	RN, LPN, CNA Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AllShifts PO Box 830130, Philadelphia, PA 19182-0130	RN, LPN, CNA Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Bell Medical Staffing, Inc. 113 Mill Plain Rd, #1082, Danbury, CT 06810	LPN, CNA Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Eshyft Drawer #2878, PO Box 5935, Troy, MI 48007-5935	LPN, CNA Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
EZ Care Staffing 1660 Feldmus Lane, Toms River, NJ 08755	LPN, CNA Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Tender Touch Rehab 400 NJ-70, Lakewood, NJ 08701	PT, OT, ST Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility Havencare at Hancock Hall		License No. 2481	Report for Year Ended 9/30/2024				Page 15	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation		\$ 99,998	99,998					
2. Disability Insurance		\$						
3. Unemployment Insurance		\$ 58,094	58,094					
4. Social Security (F.I.C.A.)		\$ 487,407	487,407					
5. Health Insurance		\$ 224,336	224,336					
6. Life Insurance (employees only) (not-owners and not-operators)		\$ 286	286					
7. Pensions (Non-Discriminatory) (not-owners and not-operators)		\$						
8. Uniform Allowance		\$						
9. Other (<i>Specify</i>) See Attached Schedule		\$ 15,624	25,811	(10,187)				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*		\$						
c. Bad Debts*		\$	160,653	(160,653)				
d. Accounting and Auditing		\$ 44,733	44,733					
e. Legal (<i>Services should be fully described on Page 15b</i>)		\$	421	(421)				
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*		\$						
g. Office Supplies		\$ 17,890	17,890					
h. Telephone and Cellular Phones								
1. Telephone & Pagers		\$ 7,948	7,948					
2. Cellular Phones		\$ 2,800	2,864	(64)				
i. Appraisal (<i>Specify purpose and attach copy</i>)*		\$						
j. Corporation Business Taxes (<i>franchise tax</i>)		\$						
k. Other Taxes (<i>Not related to property - See Page 22</i>)								
1. Income*		\$						
2. Other (<i>Specify</i>) See Attached Schedule		\$	539	(539)				
3. Resident Day User Fee		\$ 556,168	556,168					
Subtotal		\$ 1,515,284	1,687,148	(171,864)				

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

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Employee Benefits Expense>Food	\$ 10,187	\$ (10,187)				
Employee Benefits Expense>Background Checks	\$ 213					
Employee Benefits Expense>Employee Physicals	\$ 15,411					
Total	\$ 25,811	\$ (10,187)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Motor Vehicle Tax	\$ 539	\$ (539)				
Total	\$ 539	\$ (539)	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire

Accounting Basis

Name of Facility Havencare at Hancock Hall	License No. 2481	Report for Year Ended 9/30/2024	Page 15b	of 37
-----------------------------------------------	---------------------	------------------------------------	-------------	----------

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

☒ Accrual
 ☐ Cash
 ☐ Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Pease Bell CPAs 3 4	Address (No. & Street, City, State, Zip Code) PO Box 95000-2288, Philadelphia, PA 19195 3501 Embassy Parkway, Suite 200, Akron, OH 44333
------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------

Services Provided by This Firm (*describe fully*)

1 Management Advisory Services, Filing of Appeal, Prep. Rate Monitoring Template	\$ 23,668
2 Review of Companies Financial Statements, Prep. Of CT PTET Tax Notice Response	\$ 21,065
3	\$
4	\$
Charge for Services Provided	
\$ 44,733	

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 1 Wiggin and Dana LLP 2 3 4 5	Telephone Number 203-498-4400
--------------------------------------------------------------------------------------------	----------------------------------

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

1 265 Church Street, New Haven, CT 06510
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 Legal Services in Reference to Acquisition (Disallowed Fully)	\$ 421
2	\$
3	\$
4	\$
5	\$
Charge for Services Provided	
\$ 421	

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

☒ Yes
 ☐ No

Hancock Hall
Disallowance Schedule for Cell Phones
September 30, 2024

Pg. 15b

	<u>Amount</u>	
Total Cell Phone Expense	2,864	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 58	
Months in Cost Report Year	12	
Total Allowable Cost	<u>\$ 2,800</u>	
Full Year Cost Report (365 out of 365 Days)	100%	
Revised Allowable Cost	<u>\$ 2,800</u>	
 Disallowed Cell Phone (Page 28, Line 12)	 <u><u>\$ 64</u></u>	

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

Name of Facility	License No.	Report for Year Ended					Page	of
Havencare at Hancock Hall	2481	9/30/2024					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:	1,515,284	1,687,148	(171,864)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 120	120						
3. Gifts to Staff and Residents	\$	13,830	(13,830)					
4. Employee Travel	\$ 16,505	17,179	(674)					
5. Education Expenses Related to Seminars and Conventions	\$ 7,140	7,140						
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$							
7. Other (<i>Specify</i>) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 73,745	73,745						
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	27,659	(27,659)					
4. Fund-Raising***	\$							
5. Medical Records	\$ 47,833	47,940	(107)					
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 200	200						
7. Postage	\$ 2,029	2,029						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 3,931	3,931						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$ 673	673						
10. Contributions*** See Attached Schedule	\$	15,100	(15,100)					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 248,843	248,843						
12. Administrative Management Services**	\$ 246,569	337,031	(90,462)					
13. Other (<i>Specify</i>) See Attached Schedule	\$ 114,094	125,785	(11,691)					
C-14 Total Administrative & General Expenditures	\$ 2,276,966	2,608,353	(331,387)					

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Admin Expense>Marketing & Advertising	\$ 27,659	\$ (27,659)				
Total Other Advertising	\$ 27,659	\$ (27,659)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
CT Association of Health Care Facilities , Inc	\$ 3,931					
Total Dues	\$ 3,931	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Admin Expense>Donations/Charity	\$ 15,100	\$ (15,100)				
Total Contributions	\$ 15,100	\$ (15,100)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Admin Expense>Financing Costs	\$ 3,445	\$ (3,445)				
Admin Expense>Surety Bond	\$ 333					
Admin Expense>Internet	\$ 9,133					
Admin Expense>Data Processing	\$ 12,187					
Admin Expense>Data Processing>Payroll Charges	\$ 44,671					
Admin Expense>Licenses	\$ 3,216					
Admin Expense>IT Fees	\$ 32,415					
Admin Expense>Late Fees	\$ 765	\$ (765)				
Admin Expense>Bank Fees	\$ 11,535	\$ (6,066)				
Admin Expense>Background Checks	\$ 2,368					
Admin Expense>Background Checks Other (Fingerprinting)	\$ 3,616					
Admin Expense>Startup Costs	\$ 1,358	\$ (1,358)				
State of CT Annual Report Filing Fee	\$ 128					
Annual Credit Card Fee	\$ 57	\$ (57)				
United States Treasury: 2024 PCORI Fee	\$ 48					
State of Connecticut: Elevator Renewal	\$ 480					
Business Filing (BOI) Danbury Opco	\$ 30					
Total Other Administrative and General	\$ 125,785	\$ (11,691)	\$ -	\$ -	\$ -	\$ -

Hancock Hall
Calculation of Allowable Management Fee
September 30, 2024

Pg. 16a

<u>Description</u>	<u>Amount</u>	
Management fees Charged	337,031	Page 16, Line m12
Total Management Fees Per Agreement	337,031	
Patient Days	31,941	Page 8 of C/R
Imputed Days - 90% Occupancy (366/366 Days)	31,622	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 10.55	
PPD Allowance Per Client 9/30/24	7.51	
2024 CPI Increase %	1.0279	J.01b
PPD Allowance 9/30/2024	7.72	
Amount over (Under)	\$ 2.8322	
Total Days	31,941	
Disallowed Management Fee	\$ 90,462	

Schedule C-1 - Management Services*

Name of Facility Havencare at Hancock Hall	License No. 2481	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 #	
Havencare Management	337,031	Management Company	Page 16 Line M12	

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

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

Name of Facility Havencare at Hancock Hall		License No. 2481	Report for Year Ended 9/30/2024				Page 18	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food		\$ 273,182	273,182					
2. Non-Food Supplies		\$ 28,735	28,735					
3. Other (Specify) _____		\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 3,788	3,788					
c. Other (Specify) _____ Dietary Expense>Education		\$ 99	99					
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 305,804	305,804					
2E. Dietary Questionnaire		Total	CCNH / RHNS	(Specify)		(Specify)		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No								
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.				
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.				
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.				
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.		10187		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)		Page 15 Line 1A9						

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

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

Name of Facility Havencare at Hancock Hall		License No. 2481	Report for Year Ended 9/30/2024				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Laundry Supplies		\$	8,228	8,228				
3D. Total Laundry Expenditures (3a + b + c)		\$	8,228	8,228				

3E. Laundry Questionnaire

F. Is cost of employee laundry included in 3D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)		
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)		

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility Havencare at Hancock Hall		License No. 2481	Report for Year Ended 9/30/2024				Page 20	of 37
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel							
a. In-House Care	Amt.	\$	39,142	39,142				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)								
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel							
	Amt.	\$						
C. Other (<i>Specify</i>)		\$						
4D. Total Housekeeping Expenditures (4a + b + c)		\$	39,142	39,142				
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy		\$						
2. Purchased from Pharmscript of CT LLC		\$		210,048	(210,048)			
b. Medicine Cabinet Drugs		\$	14,204	14,204				
c. Medical and Therapeutic Supplies		\$	121,440	121,440				
d. Ambulance/Limousine***		\$		197	(197)			
e. Oxygen								
1. For Emergency Use		\$						
2. Other***		\$		9,720	(9,720)			
f. X-rays and Related Radiological Procedures***		\$		10,560	(10,560)			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$						
h. Laboratory***		\$		14,563	(14,563)			
i. Recreation		\$	11,592	11,592				
j. Direct Management Services*		\$						
k. Indirect Management Services*		\$						
l. Cable TV		\$	7,200	15,548	(8,348)			
m. Other (Specify)**** See Attached Schedule		\$	132,310	133,285	(975)			
n. Physical Therapy Expense		\$						
o. Speech Therapy Expense		\$						
5P. Total Resident Care Expenditures (5a - 5o)		\$	286,746	541,157	(254,411)			

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

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

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

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

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Nursing Rental Expense	\$ 5,864					
Nursing Expense>Supplies (Allowable)>Covid19	\$ 15,848					
Nursing Expense>Minor Equip & Supplies (Allowable)	\$ 20,314					
Nursing Expense>Sanitation & Incineration	\$ 450					
Nursing Expense>Clinical Services	\$ 19,977					
Nursing Expense>Data Processing	\$ 63,357					
Nursing Expense>Contracted Service>Other	\$ 6,500					
Therapy Expense>Supplies	\$ 975	\$ (975)				
Total Other Resident Care	\$ 133,285	\$ (975)	\$ -	\$ -	\$ -	\$ -

Hancock Hall
Disallowance Schedule for Cable TV
September 30, 2024

Pg 20a

	<u>Amount</u>	
Total Cable TV Expense acct # 80-232-00	\$ 15,548	TB Linked
Monthly Allowable amount	\$ 600	
Months in Cost Report Year	12	
Total Allowable Cost	\$ 7,200	
Full Year Cost Report (365 out of 365 Days)	100%	
Revised Allowable Cost	\$ 7,200	
Disallowed Cable TV	\$ 8,348	

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

[illegible]

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

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

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

Name of Facility Havencare at Hancock Hall		License No. 2481	Report for Year Ended 9/30/2024				Page 22	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$	28,758	28,758					
b. Heat	\$	36,695	36,695					
c. Light & Power	\$	121,790	121,790					
d. Water	\$	74,406	74,406					
e. Equipment Lease (Provide detail on page 22b)	\$	5,585	5,585					
f. Other (itemize) See Attached Schedule	\$	115,142	115,142					
6g. Total Maint. & Operating Expense (6a - 6f)		\$	382,376	382,376				
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$	515	515					
*7e. Total Depreciation Costs (7a + b + c + d)		\$	515	515				
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$	3,729	3,729					
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)		\$	3,729	3,729				
9. Rental payments on leased real property less real estate taxes included in item 10b		\$	1,508,274	1,509,524	(1,250)			
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$	193,224	193,224					
c. Personal property taxes	\$	2,933	2,933					
11. Total Property Expenses (7e + 8e + 9 + 10)		\$	1,708,675	1,709,925	(1,250)			

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Maintenance Expense>Supplies	\$ 4,815					
Maintenance Expense>Minor Equip & Supplies	\$ 8,108					
Maintenance Expense>Sanitation & Incineration	\$ 24,470					
Maintenance Expense>Equip Rental	\$ 8,295					
Maintenance Expense>Extermination	\$ 4,860					
Maintenance Expense>Landscaping	\$ 12,321					
Maintenance Expense>Contracted Service	\$ 52,273					
Total Other Repairs and Maintenance	\$ 115,142	\$ -	\$ -	\$ -	\$ -	\$ -

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 Havencare at Hancock Hall		License No. 2481	Report for Year Ended 9/30/2024		Page 22b	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Aztec Leasing, Inc, Dept 321, PO Box 509015, San Diego, CA 32150-9015	<input type="radio"/>	<input checked="" type="radio"/>	Kyocera copy machine	09/12/23	63 Months	3,120	3,120
E Copier Solutions Inc, 100 Park Ave, 16th FL, New York, NY 10017	<input type="radio"/>	<input checked="" type="radio"/>	Kyocera copy machine	09/12/23	63 Months	2,465	2,465
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Total ***							5,585

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

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

** Attach copies of newly acquired leases.

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

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

Depreciation Schedule

Name of Facility Havencare at Hancock Hall		License No. 2481	Report for Year Ended 9/30/2024					Page 23	of 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														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
A-4. Subtotal														
B. Building and Building Improvements														
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
B-4. Subtotal														
C. Non-Movable Equipment														
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
C-4. Subtotal														
D. Movable Equipment		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									
	1. Motor Vehicles (Specify name, model and year of each vehicle)													
	a.													
	b.													
	c.													
	d.													
	2. Movable Equipment													
	a. Acquired prior to this report period													
	b. Disposals (attach schedule)													
	Acquired during this report period (attach schedule);													
	c. Administrative													
	d. Standard Resident													
	e. Specialized Resident													
	Total Acquired during this report period					5,150		5,150		S/L	10	515		515
	D-3. Subtotal													515
	E. Total Depreciation													515

Per DSS Interim Rate Agreement, the realty building and associated real property have been recognized in the fair rent. However these costs are not included within the cost report.

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:				
	Per DSS Interim Rate Agreement, the realty building and assoicated real property have been recogniz			
Total additions for Building Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
9/30/2023	2 Time Clocks	Administrative	\$ 5,150	10	\$ 515
10/1/2024		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 5,150		\$ 515 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
3/31/2024	Asbestos inspection/removal	\$ 4,120	10	\$ 412
4/8/2024	Contact HEPA vacuum four roof - top air handling units, all supply / return / exhaust.	\$ 21,430	10	\$ 2,143
7/9/2024	HVAC	\$ 12,230	15	\$ 815
8/12/2024	Fire Sprinkler Repair	\$ 3,113	25	\$ 125
8/31/2024	Electric for dishmachine booster	\$ 2,335	10	\$ 234
Total additions for Leasehold Improvement		\$ 43,228		\$ 3,729 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended			Page	of	
Havencare at Hancock Hall		2481		9/30/2024			24	37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period									
(attach schedule)	Var	Var		43,228		S/L		3,729	
C-4. Subtotal									3,729
D. Total Amortization									3,729

* 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.

Hancock Hall
FIXED ASSET / DEPRECIATION SCHEDULE

Note: Per DSS, Fair rent is to be rebased for FY 2024 do to the change of ownership

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2024 Deprec.	2024 A/D	NBV
LEASEHOLD IMPROVEMENTS								
2024 LEASEHOLD IMPROVEMENTS								
Additions								
Leasehold Imp.	Asbestos inspection/removal	3/31/2024	S/L	10	4,120	412	412	3,708
Leasehold Imp.	Contact HEPA vacuum four roof - top air handling units, all supply / return / exhaust.	4/8/2024	S/L	10	21,430	2,143	2,143	19,287
Leasehold Imp.	HVAC	7/9/2024	S/L	15	12,230	815	815	11,415
Leasehold Imp.	Fire Sprinkler Repair	8/12/2024	S/L	25	3,113	125	125	2,988
Leasehold Imp.	electric for dishmachine booster	8/31/2024	S/L	10	2,335	234	234	2,101
TOTAL LEASEHOLD IMPROVEMENTS 2024					43,228	3,729	3,729	39,499
TOTAL LEASEHOLD IMPROVEMENTS					43,228	3,729	3,729	39,499
MOVABLE EQUIPMENT								
2024 MOVABLE EQUIPMENT								
Additions								
FF&E	2 Time Clocks	9/30/2023	S/L	10	5,150	515	515	4,635
TOTAL MOVABLE EQUIPMENT 2024					5,150	515	515	4,635
TOTAL MOVABLE EQUIPMENT					5,150	515	515	4,635
NON-MOVABLE EQUIPMENT								
2024 NON-MOVABLE EQUIPMENT								
Additions								
TOTAL NON-MOVABLE EQUIPMENT 2024					-	-	-	-
TOTAL NON-MOVABLE EQUIPMENT					-	-	-	-
TOTAL ASSETS					48,378	4,244	4,244	44,134
TOTAL ASSETS PER CR SCHEDULE					48,378	4,244	4,244	44,134
TOTAL ASSETS PER TRIAL BALANCE					48,378	1,855	1,854	46,524
VARIANCE					-	2,390	2,390	(2,390)

F/S vs C/R NBV - Page 31, Line B9
F/S vs C/R Depreciation - Page 36, Line F1
2,390
(2,389) +1 Rounding

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

Name of Facility Havencare at Hancock Hall	License No. 2481	Report for Year Ended 9/30/2024	Page 25	of 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					
2. Date Structure Completed	03/09/84				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	03/09/84				
5. Total Licensed Bed Capacity	96				
6. Square Footage	59,000				
7. Acquisition Cost					
a. Land					
b. Building	12,435,360				

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	09/12/23			
c. Interest Rate for the Cost Year	3.5%+SOFR			
d. Term of Mortgage (number of years)	3 years			
e. Amount of Principal Borrowed	18,291,000			
f. Principal balance outstanding as of 9/30/2024	18,291,000			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

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

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

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

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

Name of Facility Havencare at Hancock Hall		License No. 2481	Report for Year Ended 9/30/2024				Page 26	of 37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest									
A. Building, Land Improvement & Non-Movable Equipment									
1. First Mortgage			\$						
Name of Lender		Rate							
Address of Lender									
2. Second Mortgage			\$						
Name of Lender		Rate							
Address of Lender									
3. Third Mortgage			\$						
Name of Lender		Rate							
Address of Lender									
4. Fourth Mortgage			\$						
Name of Lender		Rate							
Address of Lender									
B. CHEFA Loan Information									
1. Original Loan Amount			\$						
2. Loan Origination Date									
3. Interest Rate %									
4. Term									
5. CHEFA Interest Expense									
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$						

(Carry Subtotals forward to next page)

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

Name of Facility Havencare at Hancock Hall		License No. 2481		Report for Year Ended 9/30/2024			Page 27	of 37
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment (Specify)
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment								
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)								
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$	24,379	24,379		
Interest Expense/ Interest Expense LOC								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	24,379	24,379		
14. Insurance								
a. Insurance on Property (buildings only)				\$	24,639	24,639		
b. Insurance on Automobiles				\$		4,893	(4,893)	
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	100,600	100,600		
General Liability/ Cyber/ Crime/ D&O								
14d. Total Insurance Expenditures (14a + b + c)				\$	125,239	130,132	(4,893)	
15. Total All Expenditures (A-13 thru C-14)				\$	12,530,900	13,556,117	(1,025,217)	

F. Statement of Revenue

Name of Facility Havencare at Hancock Hall		License No. 2481	Report for Year Ended 9/30/2024		Page 30	of 37
Item			Total	CCNH / RHNS	(Specify)	(Specify)
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)			\$ 6,801,119	6,801,119		
b. Medicaid Room and Board Contractual Allowance **			\$			
2. a. Medicaid (<i>All other states</i>)			\$			
b. Other States Room and Board Contractual Allowance **			\$			
3. a. Medicare Residents (<i>all inclusive</i>)			\$ 4,854,646	4,854,646		
b. Medicare Room and Board Contractual Allowance **			\$ (58,490)	(58,490)		
4. a. Private-Pay Residents and Other			\$ 3,890,809	3,890,809		
b. Private-Pay Room and Board Contractual Allowance **			\$			
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare			\$ 384,372	384,372		
b. Prescription Drugs - Medicare Contractual Allowance **			\$ (69,494)	(69,494)		
c. Prescription Drugs - Non-Medicare			\$ 1,178	1,178		
d. Prescription Drugs - Non-Medicare Contractual Allowance **			\$ (839)	(839)		
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			\$ 489,740	489,740		
b. Physical Therapy - Medicare Contractual Allowance **			\$ (90,067)	(90,067)		
c. Physical Therapy - Non-Medicare			\$ 410	410		
d. Physical Therapy - Non-Medicare Contractual Allowance **			\$ (410)	(410)		
4. a. Speech Therapy - Medicare			\$ 165,732	165,732		
b. Speech Therapy - Medicare Contractual Allowance **			\$ (138,964)	(138,964)		
c. Speech Therapy - Non-Medicare			\$ 9,119	9,119		
d. Speech Therapy - Non-Medicare Contractual Allowance **			\$ (9,119)	(9,119)		
5. a. Occupational Therapy - Medicare			\$ 807,363	807,363		
b. Occupational Therapy - Medicare Contractual Allowance **			\$ (149,183)	(149,183)		
c. Occupational Therapy - Non-Medicare			\$ 3,200	3,200		
d. Occupational Therapy - Non-Medicare Contractual Allowance **			\$ (2,865)	(2,865)		
6. a. Other (<i>Specify</i>) - Medicare			\$ (858,138)	(858,138)		
b. Other (<i>Specify</i>) - Non-Medicare			\$ 31,492	31,492		
III. Total Resident Revenue (Section I. thru Section II.)			\$ 16,061,611	16,061,611		
IV. Other Revenue*						
1. Meals sold to guests, employees & others			\$			
2. Rental of rooms to non-residents			\$ 1,250	1,250		
3. Telephone			\$			
4. Rental of Television and Cable Services			\$			
5. Interest Income (<i>Specify</i>)			\$ 4	4		
6. Private Duty Nurses' Fees			\$			
7. Barber, Coffee, Beauty and Gift shops			\$			
8. Other (<i>Specify</i>)			\$ (46,999)	(46,999)		
V. Total Other Revenue (1 thru 8)			\$ (45,745)	(45,745)		
VI. Total All Revenue (III +V)			\$ 16,015,866	16,015,866		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II6a	Radiology Rev>Medicare A	\$ 14,261		
30 II6a	Radiology Rev>Medicare A>C/A	\$ (629,465)		
30 II6a	Radiology Rev>Medicare HMO	\$ 4,634		
30 II6a	Radiology Rev>Medicare HMO>C/A	\$ (249,945)		
30 II6a	Lab Rev>Medicare HMO	\$ 325		
30 II6a	Other Ancillary Rev>Medicare A	\$ 900		
30 II6a	Other Ancillary Rev>Medicare A>C/A	\$ (900)		
30 II6a	Other Ancillary Rev>Part B	\$ 3,814		
30 II6a	Other Ancillary Rev>Part B>Sequester	\$ (2,067)		
30 II6a	Other Ancillary Rev>Medicare HMO	\$ 97		
30 II6a	Other Ancillary Rev>Medicare HMO>C/A	\$ (97)		
30 II6a	Vaccine Rev>Part B	\$ 15,597		
30 II6a	Revenue Adjustments>Medicare A	\$ 655		
30 II6a	Revenue Adjustments>Medicare HMO	\$ (15,947)		
Total Other Resident Revenue - Medicare		\$ (858,138)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II6b	Room & Board Revenue>Respite	\$ 21,600		
30 II6b	Radiology Rev>HMO	\$ 146		
30 II6b	Radiology Rev>HMO>C/A	\$ (146)		
30 II6b	Other Ancillary Rev>Supplies	\$ 10,092		
30 II6b	Revenue Adjustments>Other Payor	\$ (200)		
Total Other Resident Revenue		\$ 31,492	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV5	Other Rev>Interest		\$ 4		
Total Interest Income			\$ 4	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV8	Other Rev>Medical Records (Disallowed Page 16 Line m5)	\$ 107		
30 IV8	Other Income	\$ (47,106)		
Total Other Revenue		\$ (46,999)	\$ -	\$ -

G. Balance Sheet

Name of Facility Havencare at Hancock Hall	License No. 2481	Report for Year Ended 9/30/2024	Page 31	of 37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,185,123
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,222,626
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,318
4. Inventories			\$	
5. Prepaid Expenses			\$	184,762
a. Prepaid Expenses 39,806				
b. Prepaid Expenses>Insurance 6,691				
c. Prepaid Expenses>Personal Property Taxes 8,799				
d. See Schedule 129,466				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	
_____ _____ _____ See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,593,829
B. Fixed Assets				
1. Land			\$	
2. Land Improvements			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
3. Buildings			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
4. Leasehold Improvements			\$	39,499
*Historical Cost 43,228 Accum. Depreciation 3,729 Net				
5. Non-Movable Equipment			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
6. Movable Equipment			\$	4,635
*Historical Cost 5,150 Accum. Depreciation 515 Net				
7. Motor Vehicles			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	14,529,190
ROU Asset>Capital Lease 14,526,800				
See Schedule 2,390				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	14,573,324

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses>Financing Costs	\$ 3,105
31	A5	Prepaid Expenses>RE Taxes	\$ 127,138
31	A5	Prepaid Expenses>Insurance - General Liability & Other	\$ 98,808
31	A5	Prepaid Expenses>Insurance - General Liability & Other>Contra Account	\$ (119,706)
31	A5	Prepaid Expenses>Insurance - Property	\$ 24,026
31	A5	Prepaid Expenses>Insurance - Auto	\$ 5,938
31	A5	Prepaid Expenses>Workers Comp	\$ 86,347
31	A5	Prepaid Expenses>Workers Comp Contra	\$ (96,190)
Total Prepaid Expenses			\$ 129,466

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	F/S vs C/R NBV	\$ 2,390
Total Other Other Fixed Assets (Itemize)			\$ 2,390

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility Havencare at Hancock Hall	License No. 2481	Report for Year Ended 9/30/2024	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 18,167,153	
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			\$ (34,974)	
3. Organization Expense				
*Historical Cost				
Accum. Depreciation		Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$ 592,317	
Name and Address	Amount	Loan Date		
Due To/(From)>Various	592,317			
7. Other Assets (<i>itemize</i>)			\$ 17,794	
Due To/(From)>Vendor		1,613		
Due To (from)>Old Owner		16,181		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 575,137	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 18,742,290	

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

G. Balance Sheet (cont'd)

Name of Facility Havencare at Hancock Hall		License No. 2481		Report for Year Ended 9/30/2024		Page 33		of 37	
Account							Amount		
Liabilities									
A. Current Liabilities									
1. Trade Accounts Payable							\$	809,178	
2. Notes Payable (<i>itemize</i>)							\$		
See Schedule									
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)							\$		
Name of Lender		Purpose		Amount		Date Due			
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)							\$	639,649	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)							\$		
6. Accrued Payroll Taxes Payable							\$	167,650	
7. Medicare Final Settlement Payable							\$		
8. Medicare Current Financing Payable							\$		
9. Mortgage Payable (<i>Current Portion</i>)							\$		
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)							\$		
11. Accrued Income Taxes*							\$		
12. Other Current Liabilities (<i>itemize</i>)							\$	28,322	
Accrued Expenses		28,322							
See Schedule									
A-13. Total Current Liabilities (Lines A1 thru 12)							\$	1,644,799	

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Havencare at Hancock Hall	License No. 2481	Report for Year Ended 9/30/2024	Page 34	of 37
Account				Amount
Total Brought Forward:				1,644,799
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				
3. Loans from Owners or Related Parties (<i>itemize</i>)				
				\$ 12,296
Name and Address of Lender	Amount	Loan Date		
Due To/(From)>Various	12,296			
4. Other Long-Term Liabilities (<i>itemize</i>)				
Long Term Debt>Capital Lease		14,631,120		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 14,643,416
C. Total All Liabilities (Lines A-13 + B-5)				\$ 16,288,215

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

Name of Facility Havencare at Hancock Hall	License No. 2481	Report for Year Ended 9/30/2024	Page 35	of 37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$ (8,063)	
6. Gain or Loss for Period 10/1/2023 thru 9/30/2024			\$ 2,462,138	
7. Total Net Worth			\$ 2,454,075	
C. Total Reserves and Net Worth			\$ 2,454,075	
D. Total Liabilities, Reserves, and Net Worth			\$ 18,742,290	

H. Changes in Total Net Worth

Name of Facility Havencare at Hancock Hall	License No. 2481	Report for Year Ended 9/30/2024	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2023			\$	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$ 16,015,866	
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$ 13,553,728	
D. Net Income or Deficit			\$ 2,462,138	
E. Balance			\$ 2,462,138	
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenditures \$13,556,117				
F/S vs C/R NBV \$(2,389)				
Total Expenditures \$13,553,728				
2. Other (<i>itemize</i>)				
Cumulated Earnings			(8,063)	
F-3. Total Additions			\$ (8,063)	
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period		09/30/24	\$ 2,454,075	

I. Preparer's/Reviewer's Certification

Name of Facility Havencare at Hancock Hall	License No. 2481	Report for Year Ended 9/30/2024	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report in the Adjustments columns. Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 01/28/2025		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 66 Hudson Blvd E Suite 2200 New York, NY 10001		Phone Number 212-697-6900		
Contacted Person Regarding Additional Information Needed Regarding This Report Yitzchok Shapiro		Phone Number ishapiro@havencarehealth.com		
Contact Email Address 732-501-8232				

Client: **HavenCare Management Cost Reports**
Engagement: **Medicaid - Hancock Hall**
Period Ending: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
10-001-00	Cash>Clearing	597.00			597.00	0.00
10-001-01	Cash>Clearing>Petty Cash	100.00			100.00	0.00
10-001-02	Cash>Clearing>Payroll	5,371.00			5,371.00	0.00
10-010-80	Cash>Operating>Hancock	1,045,486.00			1,045,486.00	0.00
10-015-00	Cash>Petty Cash PNA	500.00			500.00	0.00
10-016-80	Cash>Activity Fund>Hancock	(655.00)			(655.00)	0.00
10-020-80	Cash>Payroll>Hancock	3,015.00			3,015.00	0.00
10-040-80	Cash>Non Govt>Hancock	96,838.00			96,838.00	0.00
10-060-80	Cash>Resident Trust>Hancock	33,871.00			33,871.00	0.00
11-100-00	Accounts Receivable>Miscellaneous	1,318.00			1,318.00	0.00
11-102-00	Accounts Receivable>Medicare A	360,266.00			360,266.00	0.00
11-103-00	Accounts Receivable>Part B	74,319.00			74,319.00	0.00
11-104-00	Accounts Receivable>Private	227,319.00			227,319.00	0.00
11-105-00	Accounts Receivable>HMO	1,679.00			1,679.00	0.00
11-106-00	Accounts Receivable>Medicare HMO	365,840.00			365,840.00	0.00
11-109-00	Accounts Receivable>Hospice	1,600.00			1,600.00	0.00
11-111-00	Accounts Receivable>Medicaid	945,719.00			945,719.00	0.00
11-112-00	Accounts Receivable>Income	(2,906.00)			(2,906.00)	0.00
11-114-00	Accounts Receivable>Insurance Colnsurance	12,980.00			12,980.00	0.00
11-115-00	Accounts Receivable>Medicaid Colnsurance	16,984.00			16,984.00	0.00
11-116-00	Accounts Receivable>Private Colnsurance	165,876.00			165,876.00	0.00
11-119-00	Accounts Receivable>Medicaid Pending	218,979.00			218,979.00	0.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(166,029.00)			(166,029.00)	0.00
12-000-00	Prepaid Expenses	39,806.00			39,806.00	0.00
12-124-00	Prepaid Expenses>Insurance	6,691.00			6,691.00	0.00
12-125-00	Prepaid Expenses>Personal Property Taxes	8,799.00			8,799.00	0.00
12-153-00	Prepaid Expenses>Financing Costs	3,105.00			3,105.00	0.00
12-161-00	Prepaid Expenses>RE Taxes	127,138.00			127,138.00	0.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	98,808.00			98,808.00	0.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra Account	(119,706.00)			(119,706.00)	0.00
12-165-00	Prepaid Expenses>Insurance - Property	24,026.00			24,026.00	0.00
12-167-00	Prepaid Expenses>Insurance - Auto	5,938.00			5,938.00	0.00
12-881-00	Prepaid Expenses>Workers Comp	86,347.00			86,347.00	0.00
12-881-01	Prepaid Expenses>Workers Comp.Contra	(96,190.00)			(96,190.00)	0.00
14-131-00	Fixed Assets>Leasehold Improvements	43,228.00			43,228.00	0.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	5,150.00		(5,150.00)	0.00	0.00
			RJE - 3	(5,150.00)		
14-175-00	ROU Asset>Capital Lease	14,526,800.00			14,526,800.00	0.00
15-131-00	Accum Depn>Leasehold Improvements	(1,119.00)			(1,119.00)	0.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(735.00)		735.00	0.00	0.00
			RJE - 3	735.00		
17-283-70	Other Assets>Escrow>Repair Reserve	(34,974.00)			(34,974.00)	0.00
20-000-00	Accounts Payable	(718,809.00)			(718,809.00)	0.00
21-148-00	Other Current Payables>401K	(172.00)			(172.00)	0.00
21-151-00	Other Current Payables>Garnishments W/H	(2,395.00)			(2,395.00)	0.00
21-152-06	Other Current Payables>Employee>Other	1,500.00			1,500.00	0.00
21-350-00	Other Current Payables>Resident Funds	(42,085.00)			(42,085.00)	0.00
21-353-00	Other Current Payables>Resident Refunds	12,275.00			12,275.00	0.00
21-354-00	Other Current Payables>DTF RFMS	150.00			150.00	0.00
21-437-00	Other Current Payables>Chase Credit Card	(59,642.00)			(59,642.00)	0.00
23-000-00	Accrued Wages & Related	(327,583.00)			(327,583.00)	0.00
23-156-00	Accrued Wages & Related>PR Taxes	(23,873.00)			(23,873.00)	0.00
23-157-00	Accrued Wages & Related>Benefit Time	(312,066.00)			(312,066.00)	0.00
24-000-00	Accrued Expenses	(28,322.00)			(28,322.00)	0.00
24-111-16	Accrued Expense>Medicaid>Bed Tax	(143,777.00)			(143,777.00)	0.00
26-175-00	Long Term Debt>Capital Lease	(14,631,120.00)			(14,631,120.00)	0.00
27-000-54	Due To/(From)>Sterling Management	(634.00)			(634.00)	0.00
27-000-68	Due To/(From)> Management	143,148.00			143,148.00	0.00
27-000-69	Due To/(From)>Cherry	1,177.00			1,177.00	0.00
27-000-70	Due To/(From)>Resident Trust Account	4,580.00			4,580.00	0.00
27-000-79	Due To/(From)>Hancock	42,689.00			42,689.00	0.00
27-000-80	Due To/(From)>Vendor	1,613.00			1,613.00	0.00
27-000-81	Due To/(From)>Filosa	386,908.00			386,908.00	0.00
27-000-90	Due To/(From)>Realty Hancock	(8,668.00)			(8,668.00)	0.00
27-000-91	Due To/(From)>Realty Filosa	(1,494.00)			(1,494.00)	0.00
27-127-00	Due To (from)>Old Owner	16,181.00			16,181.00	0.00
27-127-01	Due To (from)>Old Owner>AR	13,815.00			13,815.00	0.00
27-152-00	Due To/(From)>Employee	(1,500.00)			(1,500.00)	0.00

Account	Description	ADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
30-000-00	Retained Earnings	8,063.00			8,063.00	0.00
40-102-00	Room & Board Revenue>Medicare A	(3,566,033.00)			(3,566,033.00)	0.00
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(4,117.00)			(4,117.00)	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	43,348.00			43,348.00	0.00
40-102-15	Room & Board Revenue>Medicare A>Sequester Sales Adjustments	(184.00)			(184.00)	0.00
40-104-00	Room & Board Revenue>Private	(3,752,807.00)			(3,752,807.00)	0.00
40-104-09	Room & Board Revenue>Private>Sales Adjustments	15,778.00			15,778.00	0.00
40-104-73	R & B Rev>Private>Bed Hold	(36,580.00)			(36,580.00)	0.00
40-106-00	Room & Board Revenue>Medicare HMO	(1,287,848.00)			(1,287,848.00)	0.00
40-106-01	Room & Board Revenue>Medicare HMO>C/A	1,834.00			1,834.00	0.00
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	3,352.00			3,352.00	0.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	13,492.00			13,492.00	0.00
40-109-00	Room & Board Revenue>Hospice	(117,200.00)			(117,200.00)	0.00
40-110-00	Room & Board Revenue>Respite	(21,600.00)			(21,600.00)	0.00
40-111-00	Room & Board Revenue>Medicaid	(6,785,431.00)			(6,785,431.00)	0.00
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	(12,593.00)			(12,593.00)	0.00
40-111-71	Room & Board Revenue>Medicaid Bed Hold>Sales Adjustments	(2,689.00)			(2,689.00)	0.00
40-111-73	Room & Board Revenue>Medicaid>Bed Hold	(406.00)			(406.00)	0.00
41-102-00	Pharmacy Rev>Medicare A	(281,181.00)			(281,181.00)	0.00
41-102-01	Pharmacy Rev>Medicare A>C/A	49,130.00			49,130.00	0.00
41-104-00	Pharmacy Rev>Private	(339.00)			(339.00)	0.00
41-105-00	Pharmacy Rev>HMO	(839.00)			(839.00)	0.00
41-105-01	Pharmacy Rev>HMO>C/A	839.00			839.00	0.00
41-106-00	Pharmacy Rev>Medicare HMO	(101,542.00)			(101,542.00)	0.00
41-106-01	Pharmacy Rev>Medicare HMO>C/A	20,364.00			20,364.00	0.00
42-102-00	PT Revenue>Medicare A	(199,572.00)			(199,572.00)	0.00
42-102-01	PT Revenue>Medicare A>C/A	50,960.00			50,960.00	0.00
42-103-00	PT Revenue>Part B	(196,074.00)			(196,074.00)	0.00
42-103-01	PT Revenue>Part B>C/A	7,669.00			7,669.00	0.00
42-105-00	PT Revenue>HMO	(410.00)			(410.00)	0.00
42-105-01	PT Revenue>HMO>C/A	410.00			410.00	0.00
42-106-00	PT Revenue>Medicare HMO	(94,094.00)			(94,094.00)	0.00
42-106-01	PT Revenue>Medicare HMO>C/A	31,438.00			31,438.00	0.00
43-102-00	OT Revenue>Medicare A	(265,392.00)			(265,392.00)	0.00
43-102-01	OT Revenue>Medicare A>C/A	86,717.00			86,717.00	0.00
43-103-00	OT Revenue>Part B	(428,801.00)			(428,801.00)	0.00
43-103-01	OT Revenue>Part B>C/A	24,399.00			24,399.00	0.00
43-105-00	OT Revenue>HMO	(335.00)			(335.00)	0.00
43-105-01	OT Revenue>HMO>C/A	38,067.00			38,067.00	0.00
43-106-00	OT Revenue>Medicare HMO	(113,170.00)			(113,170.00)	0.00
43-111-00	OT Revenue>Medicaid	(2,865.00)			(2,865.00)	0.00
43-111-01	OT Revenue>Medicaid>C/A	2,865.00			2,865.00	0.00
44-102-00	ST Revenue>Medicare A	(70,971.00)			(70,971.00)	0.00
44-102-01	ST Revenue>Medicare A>C/A	24,449.00			24,449.00	0.00
44-103-00	ST Revenue>Part B	(61,321.00)			(61,321.00)	0.00
44-103-01	ST Revenue>Part B>C/A	104,392.00			104,392.00	0.00
44-104-00	ST Revenue>Private	(7,811.00)			(7,811.00)	0.00
44-104-01	ST Revenue>Private>C/A	7,811.00			7,811.00	0.00
44-105-00	ST Revenue>HMO	(440.00)			(440.00)	0.00
44-105-01	ST Revenue>HMO>C/A	440.00			440.00	0.00
44-106-00	ST Revenue>Medicare HMO	(33,440.00)			(33,440.00)	0.00
44-106-01	ST Revenue>Medicare HMO>C/A	10,123.00			10,123.00	0.00
44-111-00	ST Revenue>Medicaid	(868.00)			(868.00)	0.00
44-111-01	ST Revenue>Medicaid>C/A	868.00			868.00	0.00
45-102-00	Radiology Rev>Medicare A	(14,261.00)			(14,261.00)	0.00
45-102-01	Radiology Rev>Medicare A>C/A	629,465.00			629,465.00	0.00
45-105-00	Radiology Rev>HMO	(146.00)			(146.00)	0.00
45-105-01	Radiology Rev>HMO>C/A	146.00			146.00	0.00
45-106-00	Radiology Rev>Medicare HMO	(4,634.00)			(4,634.00)	0.00
45-106-01	Radiology Rev>Medicare HMO>C/A	249,945.00			249,945.00	0.00
46-102-00	Lab Rev>Medicare A	(1,649.00)			(1,649.00)	0.00
46-106-00	Lab Rev>Medicare HMO	(325.00)			(325.00)	0.00
47-102-00	Other Ancillary Rev>Medicare A	(900.00)			(900.00)	0.00
47-102-01	Other Ancillary Rev>Medicare A>C/A	900.00			900.00	0.00
47-103-00	Other Ancillary Rev>Part B	(3,814.00)			(3,814.00)	0.00
47-103-14	Other Ancillary Rev>Part B>Sequester	2,067.00			2,067.00	0.00
47-106-00	Other Ancillary Rev>Medicare HMO	(97.00)			(97.00)	0.00
47-106-01	Other Ancillary Rev>Medicare HMO>C/A	97.00			97.00	0.00
47-183-00	Other Ancillary Rev>Supplies	(10,092.00)			(10,092.00)	0.00
48-103-00	Vaccine Rev>Part B	(15,597.00)			(15,597.00)	0.00
50-121-06	Rent Rev>Rent>Other	(1,250.00)			(1,250.00)	0.00
51-160-00	Other Rev>Interest	(4.00)			(4.00)	0.00

Account	Description	ADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
51-818-00	Other Rev>Medical Records	(107.00)			(107.00)	0.00
52-102-00	Revenue Adjustments>Medicare A	(655.00)			(655.00)	0.00
52-106-00	Revenue Adjustments>Medicare HMO	15,947.00			15,947.00	0.00
52-114-00	Revenue Adjustments>Other Payor	200.00			200.00	0.00
55-000-00	Nursing Rental Expense	5,864.00			5,864.00	0.00
57-000-00	Oxygen Expense	9,720.00			9,720.00	0.00
58-000-00	Lab Expense	14,563.00			14,563.00	0.00
60-183-00	Nursing Expense>Supplies (Allowable)	65,048.00			65,048.00	0.00
60-183-74	Nursing Expense>Supplies (Allowable)>Covid19	15,848.00			15,848.00	0.00
60-184-00	Nursing Expense>Minor Equip & Supplies (Allowable)	20,314.00			20,314.00	0.00
60-185-00	Nursing Expense>Incontinence Supplies	56,392.00			56,392.00	0.00
60-204-00	Nursing Expense>Training & Education	3,502.00			3,502.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	450.00			450.00	0.00
60-207-00	Nursing Expense>Repairs & Maint	4,228.00			4,228.00	0.00
60-211-00	Nursing Expense>Clinical Services	19,977.00			19,977.00	0.00
60-212-00	Nursing Expense>Clinical Consultants	4,755.00			4,755.00	0.00
60-213-00	Nursing Expense>Transportation	197.00			197.00	0.00
60-230-00	Nursing Expense>Data Processing	63,357.00			63,357.00	0.00
60-263-00	Nursing Expense>Consulting Fees	33,150.00			33,150.00	0.00
60-700-06	Nursing Expense>Contracted Service>Other	6,500.00			6,500.00	0.00
60-700-12	Nursing Expense>Contracted Service>Medical Records	47,940.00			47,940.00	0.00
60-700-18	Nursing Expense>Contracted Service>RN	15,721.00			15,721.00	0.00
60-700-19	Nursing Expense>Contracted Service>LPN	332,565.00			332,565.00	0.00
60-700-20	Nursing Expense>Contracted Service>CNA	259,089.00			259,089.00	0.00
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	817.00			817.00	0.00
60-700-38	Nursing Expense>Contracted Service>Nursing Admin	5,000.00			5,000.00	0.00
60-801-80	Nursing Expense>CNA>Wages	1,240,121.00			1,240,121.00	0.00
60-801-81	Nursing Expense>CNA>Overtime	126,374.00			126,374.00	0.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	75,905.00			75,905.00	0.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	155,136.00			155,136.00	0.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	152.00			152.00	0.00
60-801-87	Nursing Expense>CNA>Training Pay	5,748.00			5,748.00	0.00
60-801-88	Nursing Expense>CNA>Other Pay	3,212.00			3,212.00	0.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	81,066.00			81,066.00	0.00
60-801-91	Nursing Expense>CNA>Holiday Pay	65,205.00			65,205.00	0.00
60-801-92	Nursing Expense>CNA>PTO Accrual	14,037.00			14,037.00	0.00
60-805-80	Nursing Expense>LPN>Wages	645,172.00			645,172.00	0.00
60-805-81	Nursing Expense>LPN>Overtime	80,563.00			80,563.00	0.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	37,970.00			37,970.00	0.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	48,518.00			48,518.00	0.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	1,270.00			1,270.00	0.00
60-805-87	Nursing Expense>LPN>Training Pay	2,674.00			2,674.00	0.00
60-805-88	Nursing Expense>LPN>Other Pay	4,862.00			4,862.00	0.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	44,117.00			44,117.00	0.00
60-805-91	Nursing Expense>LPN>Holiday Pay	33,033.00			33,033.00	0.00
60-805-92	Nursing Expense>LPN>PTO Accrual	1,712.00			1,712.00	0.00
60-808-80	Nursing Expense>RN>Wages	385,677.00			385,677.00	0.00
60-808-81	Nursing Expense>RN>Overtime	50,527.00			50,527.00	0.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	22,897.00			22,897.00	0.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	11,000.00			11,000.00	0.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	52.00			52.00	0.00
60-808-87	Nursing Expense>RN>Training Pay	2,028.00			2,028.00	0.00
60-808-88	Nursing Expense>RN>Other Pay	3,872.00			3,872.00	0.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	22,940.00			22,940.00	0.00
60-808-91	Nursing Expense>RN>Holiday Pay	15,301.00			15,301.00	0.00
60-808-92	Nursing Expense>RN>PTO Accrual	(1,036.00)			(1,036.00)	0.00
60-809-80	Nursing Expense>RN Supervisor>Wages	353,500.00			353,500.00	0.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	13,024.00			13,024.00	0.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	17,553.00			17,553.00	0.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	5,650.00			5,650.00	0.00
60-809-87	Nursing Expense>RN Supervisor>Training Pay	772.00			772.00	0.00
60-809-88	Nursing Expense>RN Supervisor>Other Pay	5,056.00			5,056.00	0.00
60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	21,476.00			21,476.00	0.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	17,633.00			17,633.00	0.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(2,799.00)			(2,799.00)	0.00
60-809-99	Nursing Expense>RN Supervisor>Shared Staff	25,958.00			25,958.00	0.00
61-750-00	Nursing Admin Expense>Medical Director	36,261.00			36,261.00	0.00
61-811-80	Nursing Admin Expense>Director>Wages	160,033.00			160,033.00	0.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	11,100.00			11,100.00	0.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	5,384.00			5,384.00	0.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	3,585.00			3,585.00	0.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	2,546.00			2,546.00	0.00

Account	Description	ADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
61-811-99	Nursing Admin Expense>Director>Shared Staff	(14,957.00)			(14,957.00)	0.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	10,854.00			10,854.00	0.00
61-812-81	Nursing Admin Expense>Assistant Director>Overtime	169.00			169.00	0.00
61-812-88	Nursing Admin Expense>Assistant Director>Other Pay	20.00			20.00	0.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	375.00			375.00	0.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	6,847.00			6,847.00	0.00
61-813-80	Nursing Admin Expense>Case Manager>Wages	7,703.00			7,703.00	0.00
61-813-99	Nursing Admin Expense>Case Manager>Shared Staff	4,968.00			4,968.00	0.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	117,702.00			117,702.00	0.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	820.00			820.00	0.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	250.00			250.00	0.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	12,911.00			12,911.00	0.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	3,491.00			3,491.00	0.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(2,333.00)			(2,333.00)	0.00
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	71,381.00			71,381.00	0.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	887.00			887.00	0.00
61-821-82	Nursing Admin Expense>Nursing Secretary>Shift Premium Pay	383.00			383.00	0.00
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	6,410.00			6,410.00	0.00
61-821-91	Nursing Admin Expense>Nursing Secretary>Holiday Pay	2,279.00			2,279.00	0.00
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	366.00			366.00	0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	122,836.00			122,836.00	0.00
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	4,043.00			4,043.00	0.00
61-823-87	Nursing Admin Expense>Staff Coordinator>Training Pay	886.00			886.00	0.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	14,850.00			14,850.00	0.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	2,846.00			2,846.00	0.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	8,169.00			8,169.00	0.00
61-823-99	Nursing Admin Expense>Staff Coordinator>Shared Staff	(46,001.00)			(46,001.00)	0.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	70,440.00			70,440.00	0.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/Vacation Pay	14,928.00			14,928.00	0.00
61-824-91	Nursing Admin Expense>Staff Devel Director>Holiday Pay	2,212.00			2,212.00	0.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	(9,950.00)			(9,950.00)	0.00
61-824-99	Nursing Admin Expense>Staff Devel Director>Shared Staff	(35,183.00)			(35,183.00)	0.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	13,884.00			13,884.00	0.00
61-825-87	Nursing Admin Expense>Unit Manager>Training Pay	365.00			365.00	0.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	365.00			365.00	0.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	1,216.00			1,216.00	0.00
62-102-00	Pharmacy Expense>Medicare A	128,099.00			128,099.00	0.00
62-105-00	Pharmacy Expense>HMO	44,498.00			44,498.00	0.00
62-111-00	Pharmacy Expense>Medicaid	7,094.00			7,094.00	0.00
62-145-00	Pharmacy Expense>RX	4,188.00			4,188.00	0.00
62-145-32	Pharmacy Expense>Vaccines	23,303.00			23,303.00	0.00
62-145-74	Pharmacy Expense>COVID	2,866.00			2,866.00	0.00
62-222-00	Pharmacy Expense>OTC	14,204.00			14,204.00	0.00
62-263-00	Pharmacy Expense>Consulting Fees	25,407.00			25,407.00	0.00
64-225-00	Other Ancillary Expense>Radiology	10,560.00			10,560.00	0.00
65-102-00	PT Expense>Medicare A	133,567.00			133,567.00	0.00
65-103-00	PT Expense>Medicare B	100,223.00			100,223.00	0.00
65-104-00	PT Expense>Private	54.00			54.00	0.00
65-105-00	PT Expense>HMO	19,426.00			19,426.00	0.00
65-106-00	PT Expense>Medicare HMO	29,270.00			29,270.00	0.00
65-109-00	PT Expense>Hospice	48.00			48.00	0.00
65-111-00	PT Expense>Medicaid	2,299.00			2,299.00	0.00
66-102-00	OT Expense>Medicare A	158,815.00			158,815.00	0.00
66-103-00	OT Expense>Part B	183,673.00			183,673.00	0.00
66-104-00	OT Expense>Private	2,611.00			2,611.00	0.00
66-105-00	OT Expense>HMO	34,546.00			34,546.00	0.00
66-106-00	OT Expense>Medicare HMO	34,187.00			34,187.00	0.00
66-109-00	OT Expense>Hospice	305.00			305.00	0.00
66-111-00	OT Expense>Medicaid	14,384.00			14,384.00	0.00
67-102-00	ST Expense>Medicare A	31,503.00			31,503.00	0.00
67-103-00	ST Expense>Part B	29,893.00			29,893.00	0.00
67-105-00	ST Expense>HMO	7,349.00			7,349.00	0.00
67-106-00	ST Expense>Medicare HMO	6,795.00			6,795.00	0.00
67-109-00	ST Expense>Hospice	273.00			273.00	0.00
67-111-00	ST Expense>Medicaid	4,085.00			4,085.00	0.00
68-183-00	Therapy Expense>Supplies	975.00			975.00	0.00
69-811-80	Social Services Expense>Director>Wages	76,661.00			76,661.00	0.00
69-811-83	Social Services Expense>Director>Shift Bonus Pay	993.00			993.00	0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	8,734.00			8,734.00	0.00
69-811-91	Social Services Expense>Director>Holiday Pay	2,006.00			2,006.00	0.00
69-811-92	Social Services Expense>Director>PTO Accrual	(367.00)			(367.00)	0.00
69-830-80	Social Services Expense>Assistant>Wages	90,168.00			90,168.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
69-830-81	Social Services Expense>Assistant>Overtime	483.00			483.00	0.00
69-830-83	Social Services Expense>Assistant>Shift Bonus Pay	300.00			300.00	0.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	5,007.00			5,007.00	0.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	2,972.00			2,972.00	0.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	(1,757.00)			(1,757.00)	0.00
70-177-00	Dietary Expense>Supplements	12,454.00			12,454.00	0.00
70-178-00	Dietary Expense>Food	260,728.00			260,728.00	0.00
70-183-00	Dietary Expense>Supplies	22,146.00			22,146.00	0.00
70-184-00	Dietary Expense>Minor Equip & Supplies	2,257.00			2,257.00	0.00
70-208-00	Dietary Expense>Equip-Rental	4,332.00			4,332.00	0.00
70-263-00	Dietary Expense>Consulting Fees	81,522.00			81,522.00	0.00
70-700-00	Dietary Expense>Contracted Service	3,788.00			3,788.00	0.00
70-811-80	Dietary Expense>Director>Wages	74,391.00			74,391.00	0.00
70-811-83	Dietary Expense>Director>Shift Bonus Pay	875.00			875.00	0.00
70-811-87	Dietary Expense>Director>Training Pay	180.00			180.00	0.00
70-811-90	Dietary Expense>Director>Sick/Vacation Pay	3,255.00			3,255.00	0.00
70-811-91	Dietary Expense>Director>Holiday Pay	1,542.00			1,542.00	0.00
70-811-92	Dietary Expense>Director>PTO Accrual	(1,305.00)			(1,305.00)	0.00
70-811-99	Dietary Expense>Director>Shared Staff	(32,390.00)			(32,390.00)	0.00
70-831-80	Dietary Expense>Aide>Wages	205,887.00			205,887.00	0.00
70-831-81	Dietary Expense>Aide>Overtime	6,533.00			6,533.00	0.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	2,642.00			2,642.00	0.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	1,550.00			1,550.00	0.00
70-831-87	Dietary Expense>Aide>Training Pay	329.00			329.00	0.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	12,160.00			12,160.00	0.00
70-831-91	Dietary Expense>Aide>Holiday Pay	9,868.00			9,868.00	0.00
70-831-92	Dietary Expense>Aide>PTO Accrual	1,925.00			1,925.00	0.00
70-832-80	Dietary Expense>Cook>Wages	162,078.00			162,078.00	0.00
70-832-81	Dietary Expense>Cook>Overtime	8,606.00			8,606.00	0.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	1,309.00			1,309.00	0.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	875.00			875.00	0.00
70-832-87	Dietary Expense>Cook>Training Pay	196.00			196.00	0.00
70-832-88	Dietary Expense>Cook>Other Pay	1,158.00			1,158.00	0.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	11,208.00			11,208.00	0.00
70-832-91	Dietary Expense>Cook>Holiday Pay	9,052.00			9,052.00	0.00
70-832-92	Dietary Expense>Cook>PTO Accrual	769.00			769.00	0.00
70-832-99	Dietary Expense>Cook>Shared Staff	(22,189.00)			(22,189.00)	0.00
71-178-00	Activity Expense>Food	366.00			366.00	0.00
71-179-00	Activity Expense>Barber & Beauty	200.00			200.00	0.00
71-183-00	Activity Expense>Supplies	1,080.00			1,080.00	0.00
71-202-00	Activity Expense>Resident Missing Items	1,709.00			1,709.00	0.00
71-700-00	Activity Expense>Contracted Service	8,253.00			8,253.00	0.00
71-811-80	Activity Expense>Director>Wages	57,907.00			57,907.00	0.00
71-811-82	Activity Expense>Director>Shift Premium Pay	46.00			46.00	0.00
71-811-83	Activity Expense>Director>Shift Bonus Pay	750.00			750.00	0.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	6,074.00			6,074.00	0.00
71-811-91	Activity Expense>Director>Holiday Pay	1,442.00			1,442.00	0.00
71-811-92	Activity Expense>Director>PTO Accrual	(990.00)			(990.00)	0.00
71-811-99	Activity Expense>Director>Shared Staff	(24,001.00)			(24,001.00)	0.00
71-812-80	Activity Expense>Assistant Director>Wages	51,166.00			51,166.00	0.00
71-812-81	Activity Expense>Assistant Director>Overtime	1,077.00			1,077.00	0.00
71-812-82	Activity Expense>Assistant Director>Shift Premium Pay	119.00			119.00	0.00
71-812-83	Activity Expense>Assistant Director>Shift Bonus Pay	425.00			425.00	0.00
71-812-90	Activity Expense>Assistant Director>Sick/Vacation Pay	6,839.00			6,839.00	0.00
71-812-91	Activity Expense>Assistant Director>Holiday Pay	3,132.00			3,132.00	0.00
71-812-92	Activity Expense>Assistant Director>PTO Accrual	(1,427.00)			(1,427.00)	0.00
71-831-80	Activity Expense>Aide>Wages	87,569.00			87,569.00	0.00
71-831-81	Activity Expense>Aide>Overtime	2,135.00			2,135.00	0.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	771.00			771.00	0.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	1,000.00			1,000.00	0.00
71-831-87	Activity Expense>Aide>Training Pay	95.00			95.00	0.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	4,370.00			4,370.00	0.00
71-831-91	Activity Expense>Aide>Holiday Pay	2,728.00			2,728.00	0.00
71-831-92	Activity Expense>Aide>PTO Accrual	(3,232.00)			(3,232.00)	0.00
72-183-00	Housekeeping Expense>Supplies	39,142.00			39,142.00	0.00
72-811-80	Housekeeping Expense>Director>Wages	60,608.00			60,608.00	0.00
72-811-83	Housekeeping Expense>Director>Shift Bonus Pay	950.00			950.00	0.00
72-811-88	Housekeeping Expense>Director>Other Pay	529.00			529.00	0.00
72-811-90	Housekeeping Expense>Director>Sick/Vacation Pay	7,288.00			7,288.00	0.00
72-811-91	Housekeeping Expense>Director>Holiday Pay	1,883.00			1,883.00	0.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	(1.00)			(1.00)	0.00
72-811-99	Housekeeping Expense>Director>Shared Staff	(27,498.00)			(27,498.00)	0.00

Account	Description	ADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
72-831-80	Housekeeping Expense>Aide>Wages	221,986.00			221,986.00	0.00
72-831-81	Housekeeping Expense>Aide>Overtime	2,763.00			2,763.00	0.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	2,661.00			2,661.00	0.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	1,838.00			1,838.00	0.00
72-831-88	Housekeeping Expense>Aide>Other Pay	395.00			395.00	0.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	21,788.00			21,788.00	0.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	12,707.00			12,707.00	0.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(1,695.00)			(1,695.00)	0.00
72-831-99	Housekeeping Expense>Aide>Shared Staff	(13,520.00)			(13,520.00)	0.00
73-183-00	Laundry Expense>Supplies	8,070.00			8,070.00	0.00
73-184-00	Laundry Expense>Minor Equip & Supplies	158.00			158.00	0.00
73-831-80	Laundry Expense>Aide>Wages	110,217.00			110,217.00	0.00
73-831-81	Laundry Expense>Aide>Overtime	44.00			44.00	0.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	1,582.00			1,582.00	0.00
73-831-83	Laundry Expense>Aide>Shift Bonus Pay	900.00			900.00	0.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	8,122.00			8,122.00	0.00
73-831-91	Laundry Expense>Aide>Holiday Pay	6,057.00			6,057.00	0.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(238.00)			(238.00)	0.00
75-183-00	Maintenance Expense>Supplies	4,815.00			4,815.00	0.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	8,108.00			8,108.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	24,470.00			24,470.00	0.00
75-207-00	Maintenance Expense>Repairs & Maint	24,530.00			24,530.00	0.00
75-208-00	Maintenance Expense>Equip Rental	8,295.00			8,295.00	0.00
75-217-00	Maintenance Expense>Extermination	4,860.00			4,860.00	0.00
75-219-00	Maintenance Expense>Landscaping	12,321.00			12,321.00	0.00
75-700-00	Maintenance Expense>Contracted Service	52,273.00			52,273.00	0.00
75-811-80	Maintenance Expense>Director>Wages	102,672.00			102,672.00	0.00
75-811-83	Maintenance Expense>Director>Shift Bonus Pay	1,200.00			1,200.00	0.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	5,077.00			5,077.00	0.00
75-811-91	Maintenance Expense>Director>Holiday Pay	2,962.00			2,962.00	0.00
75-811-92	Maintenance Expense>Director>PTO Accrual	12,878.00			12,878.00	0.00
75-811-99	Maintenance Expense>Director>Shared Staff	(44,000.00)			(44,000.00)	0.00
75-829-80	Maintenance Expense>Staff>Wages	87,287.00			87,287.00	0.00
75-829-81	Maintenance Expense>Staff>Overtime	3,366.00			3,366.00	0.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	374.00			374.00	0.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	4,436.00			4,436.00	0.00
75-829-88	Maintenance Expense>Staff>Other Pay	577.00			577.00	0.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	14,296.00			14,296.00	0.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	2,677.00			2,677.00	0.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(5,364.00)			(5,364.00)	0.00
75-829-99	Maintenance Expense>Staff>Shared Staff	(17,946.00)			(17,946.00)	0.00
76-227-00	Utility Expense>Gas	36,695.00			36,695.00	0.00
76-228-00	Utility Expense>Electric	121,790.00			121,790.00	0.00
76-229-00	Utility Expense>Water/Sewer	74,406.00			74,406.00	0.00
80-101-00	Admin Expense>Provider Tax	556,168.00			556,168.00	0.00
80-153-00	Admin Expense>Financing Costs	3,445.00			3,445.00	0.00
80-162-00	Admin Expense>Insurance - General Liability & Other	100,600.00			100,600.00	0.00
80-164-00	Admin Expense>Surety Bond	333.00			333.00	0.00
80-167-00	Admin Expense>Insurance - Auto	4,893.00			4,893.00	0.00
80-183-00	Admin Expense>Supplies	3,642.00			3,642.00	0.00
80-183-09	Admin Expense>Supplies>Toner	1,024.00			1,024.00	0.00
80-183-78	Admin Expense>Supplies>Paper	4,079.00			4,079.00	0.00
80-184-00	Admin Expense>Minor Equip & Supplies	9,145.00			9,145.00	0.00
80-208-01	Admin Expense>Equip-Rental>Copier	5,585.00			5,585.00	0.00
80-209-00	Admin Expense>Postage	2,029.00			2,029.00	0.00
80-210-00	Admin Expense>Internet	9,133.00			9,133.00	0.00
80-230-00	Admin Expense>Data Processing	12,187.00			12,187.00	0.00
80-230-05	Admin Expense>Data Processing>Payroll Charges	44,671.00			44,671.00	0.00
80-231-00	Admin Expense>Telephone	10,812.00			7,948.00	0.00
			RJE - 2	(2,864.00)		
80-232-00	Admin Expense>Cable TV	15,548.00			15,548.00	0.00
80-234-00	Admin Expense>Licenses	3,216.00			3,216.00	0.00
80-235-00	Admin Expense>Dues & Subscriptions	6,169.00			3,931.00	0.00
			RJE - 1	(2,238.00)		
80-236-00	Admin Expense>Travel	17,179.00			17,179.00	0.00
80-238-00	Admin Expense>Legal Fees	421.00			421.00	0.00
80-239-00	Admin Expense>Accounting Fees	44,733.00			44,733.00	0.00
80-240-00	Admin Expense>Professional Fees	133,973.00			133,973.00	0.00
80-240-15	Admin Expense>Professional Fees>Back Office-AR	91,500.00			91,500.00	0.00
80-241-00	Admin Expense>IT Fees	32,415.00			32,415.00	0.00
80-243-00	Admin Expense>Late Fees	765.00			765.00	0.00
80-244-00	Admin Expense>Bank Fees	11,535.00			11,535.00	0.00

Account	Description	ADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
80-245-00	Admin Expense>Background Checks	2,368.00			2,368.00	0.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	3,616.00			3,616.00	0.00
80-246-00	Admin Expense>Donations/Charity	15,100.00			15,100.00	0.00
80-249-00	Admin Expense>Recruiting	73,745.00			73,745.00	0.00
80-250-00	Admin Expense>Marketing & Advertising	27,659.00			27,659.00	0.00
80-251-00	Admin Expense>Bad Debt	160,653.00			160,653.00	0.00
80-252-00	Admin Expense>Startup Costs	1,358.00			1,358.00	0.00
80-279-00	Admin Expense>Management Fee	337,031.00			337,031.00	0.00
80-700-00	Admin Expense>Contracted Service	673.00			673.00	0.00
80-811-80	Admin Expense>Director>Wages	115,584.00			115,584.00	0.00
80-811-83	Admin Expense>Director>Shift Bonus Pay	1,200.00			1,200.00	0.00
80-811-87	Admin Expense>Director>Training Pay	481.00			481.00	0.00
80-811-88	Admin Expense>Director>Other Pay	14,198.00			14,198.00	0.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	9,866.00			9,866.00	0.00
80-811-91	Admin Expense>Director>Holiday Pay	2,404.00			2,404.00	0.00
80-811-92	Admin Expense>Director>PTO Accrual	(1,054.00)			(1,054.00)	0.00
80-812-80	Admin Expense>Assistant Director>Wages	36,142.00			36,142.00	0.00
80-812-81	Admin Expense>Assistant Director>Overtime	613.00			613.00	0.00
80-812-83	Admin Expense>Assistant Director>Shift Bonus Pay	4,648.00			4,648.00	0.00
80-812-90	Admin Expense>Assistant Director>Sick/Vacation Pay	388.00			388.00	0.00
80-812-91	Admin Expense>Assistant Director>Holiday Pay	2,050.00			2,050.00	0.00
80-812-92	Admin Expense>Assistant Director>PTO Accrual	1,498.00			1,498.00	0.00
80-838-80	Admin Expense>Receptionist>Wages	92,884.00			92,884.00	0.00
80-838-81	Admin Expense>Receptionist>Overtime	493.00			493.00	0.00
80-838-82	Admin Expense>Receptionist>Shift Premium	789.00			789.00	0.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	675.00			675.00	0.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	182.00			182.00	0.00
80-838-87	Admin Expense>Receptionist>Training Pay	101.00			101.00	0.00
80-838-88	Admin Expense>Receptionist>Other Pay	701.00			701.00	0.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	7,689.00			7,689.00	0.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	3,381.00			3,381.00	0.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	(85.00)			(85.00)	0.00
80-839-80	Admin Expense>Admissions>Wages	122,580.00			122,580.00	0.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	14,257.00			14,257.00	0.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	4,601.00			4,601.00	0.00
80-839-91	Admin Expense>Admissions>Holiday Pay	2,350.00			2,350.00	0.00
80-839-92	Admin Expense>Admissions>PTO Accrual	4,669.00			4,669.00	0.00
80-839-99	Admin Expense>Admissions>Shared Staff	(51,238.00)			(51,238.00)	0.00
80-840-80	Admin Expense>Business Office>Wages	50,910.00			50,910.00	0.00
80-840-81	Admin Expense>Business Office>Overtime	1,251.00			1,251.00	0.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	6,172.00			6,172.00	0.00
80-840-91	Admin Expense>Business Office>Holiday Pay	1,514.00			1,514.00	0.00
80-840-92	Admin Expense>Business Office>PTO Accrual	11,156.00			11,156.00	0.00
80-840-99	Admin Expense>Business Office>Shared Staff	(29,155.00)			(29,155.00)	0.00
80-841-80	Admin Expense>Human Resources>Wages	144,418.00			144,418.00	0.00
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	875.00			875.00	0.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	17,595.00			17,595.00	0.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	4,631.00			4,631.00	0.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	(628.00)			(628.00)	0.00
80-841-99	Admin Expense>Human Resources>Shared Staff	(9,626.00)			(32,323.00)	0.00
			RJE - 5	(22,697.00)		
85-100-00	Employee Benefits Expense>Miscellaneous	13,950.00		(120.00)	13,830.00	0.00
			RJE - 4	(120.00)		
85-156-61	Employee Benefits Expense>PR Taxes>Fica	513,807.00		(26,400.00)	487,407.00	0.00
			RJE - 6	(26,400.00)		
85-156-62	Employee Benefits Expense>PR Taxes>SUI	51,156.00		(2,493.00)	48,663.00	0.00
			RJE - 6	(2,493.00)		
85-156-63	Employee Benefits Expense>PR Taxes>FUI	9,941.00		(510.00)	9,431.00	0.00
			RJE - 6	(510.00)		
85-178-00	Employee Benefits Expense>Food	10,187.00			10,187.00	0.00
85-204-00	Employee Benefits Expense>Training & Education	3,638.00			3,638.00	0.00
85-245-00	Employee Benefits Expense>Background Checks	213.00			213.00	0.00
85-257-00	Employee Benefits Expense>Employee Physicals	15,411.00			15,411.00	0.00
85-881-00	Employee Benefits Expense>Workers Comp	105,359.00		(5,361.00)	99,998.00	0.00
			RJE - 6	(5,361.00)		
85-882-00	Employee Benefits Expense>Health Insurance	236,714.00		(12,378.00)	224,336.00	0.00
			RJE - 6	(12,378.00)		
85-884-00	Employee Benefits>Dental/Vision Insurance	137.00		39.00	176.00	0.00
			RJE - 6	39.00		
85-885-00	Employee Benefits>Life Insurance	113.00		(3.00)	110.00	0.00
			RJE - 6	(3.00)		
91-121-00	Property Expense>Rent	1,507,004.00			1,507,004.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
91-121-06	Property Expense>Rent>Other	2,520.00			2,520.00	0.00
91-125-00	Property Expense>Personal Property Taxes	2,933.00			2,933.00	0.00
91-161-00	Property Expense>RE Taxes	193,224.00			193,224.00	0.00
91-165-00	Property Expense>Insurance - Property	24,639.00			24,639.00	0.00
92-000-00	Depreciation Expense	1,855.00			1,855.00	0.00
94-000-00	Interest Expense	312.00			312.00	0.00
94-000-01	Interest Expense>LOC	24,067.00			24,067.00	0.00
Baker Tilly 100 Subscriptions		0.00		673.00	673.00	0.00
			RJE - 1	673.00		
Baker Tilly 101 Motor Vehicle Tax		0.00		539.00	539.00	0.00
			RJE - 1	539.00		
Baker Tilly 102 Cell Phone Expense		0.00		2,864.00	2,864.00	0.00
			RJE - 2	2,864.00		
Baker Tilly 103 Moveable Equipment		0.00		5,150.00	5,150.00	0.00
			RJE - 3	5,150.00		
Baker Tilly 104 Accum Depn>Moveable Equipment		0.00		(735.00)	(735.00)	0.00
			RJE - 3	(735.00)		
Baker Tilly 105 Holiday Party		0.00		120.00	120.00	0.00
			RJE - 4	120.00		
Baker Tilly 106 Admin Expense>Human Resources>Shared Staff (2)		0.00		22,697.00	22,697.00	0.00
			RJE - 5	22,697.00		
Baker Tilly 107 Admin Expense>Miscellaneous		0.00		743.00	743.00	0.00
			RJE - 1	743.00		
Baker Tilly 108 Dietary Expense>Education		0.00		99.00	99.00	0.00
			RJE - 1	99.00		
Baker Tilly 109 Recreation Expense>Programs		0.00		184.00	184.00	0.00
			RJE - 1	184.00		
Baker Tilly 110 Other Income		0.00		47,106.00	47,106.00	0.00
			RJE - 6	47,106.00		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		15,548.00		0.00	15,548.00	0.00

Client: **HavenCare Management Cost Reports**
Engagement: **Medicaid - Hancock Hall**
Period Ending: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **A.03 - Grouping Schedule**

Account	Description	ADJ 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 : [2]	Administrators					
80-811-80	Admin Expense>Director>Wages	115,584.00		0.00	115,584.00	0.00
80-811-83	Admin Expense>Director>Shift Bonus Pay	1,200.00		0.00	1,200.00	0.00
80-811-87	Admin Expense>Director>Training Pay	481.00		0.00	481.00	0.00
80-811-88	Admin Expense>Director>Other Pay	14,198.00		0.00	14,198.00	0.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	9,866.00		0.00	9,866.00	0.00
80-811-91	Admin Expense>Director>Holiday Pay	2,404.00		0.00	2,404.00	0.00
80-811-92	Admin Expense>Director>PTO Accrual	(1,054.00)		0.00	(1,054.00)	0.00
Subtotal [2]	Administrators	142,679.00		0.00	142,679.00	0.00
Subgroup : [3]	Assistant Administrator					
80-812-80	Admin Expense>Assistant Director>Wages	36,142.00		0.00	36,142.00	0.00
80-812-81	Admin Expense>Assistant Director>Overtime	613.00		0.00	613.00	0.00
80-812-83	Admin Expense>Assistant Director>Shift Bonus Pay	4,648.00		0.00	4,648.00	0.00
80-812-90	Admin Expense>Assistant Director>Sick/Vacation Pay	388.00		0.00	388.00	0.00
80-812-91	Admin Expense>Assistant Director>Holiday Pay	2,050.00		0.00	2,050.00	0.00
80-812-92	Admin Expense>Assistant Director>PTO Accrual	1,498.00		0.00	1,498.00	0.00
Subtotal [3]	Assistant Administrator	45,339.00		0.00	45,339.00	0.00
Subgroup : [4]	Other Administrative Salaries					
80-838-80	Admin Expense>Receptionist>Wages	92,884.00		0.00	92,884.00	0.00
80-838-81	Admin Expense>Receptionist>Overtime	493.00		0.00	493.00	0.00
80-838-82	Admin Expense>Receptionist>Shift Premium	789.00		0.00	789.00	0.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	675.00		0.00	675.00	0.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment F	182.00		0.00	182.00	0.00
80-838-87	Admin Expense>Receptionist>Training Pay	101.00		0.00	101.00	0.00
80-838-88	Admin Expense>Receptionist>Other Pay	701.00		0.00	701.00	0.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	7,689.00		0.00	7,689.00	0.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	3,381.00		0.00	3,381.00	0.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	(85.00)		0.00	(85.00)	0.00
80-840-80	Admin Expense>Business Office>Wages	50,910.00		0.00	50,910.00	0.00
80-840-81	Admin Expense>Business Office>Overtime	1,251.00		0.00	1,251.00	0.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	6,172.00		0.00	6,172.00	0.00
80-840-91	Admin Expense>Business Office>Holiday Pay	1,514.00		0.00	1,514.00	0.00
80-840-92	Admin Expense>Business Office>PTO Accrual	11,156.00		0.00	11,156.00	0.00
80-840-99	Admin Expense>Business Office>Shared Staff	(29,155.00)		0.00	(29,155.00)	0.00
80-841-80	Admin Expense>Human Resources>Wages	144,418.00		0.00	144,418.00	0.00
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	875.00		0.00	875.00	0.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	17,595.00		0.00	17,595.00	0.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	4,631.00		0.00	4,631.00	0.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	(628.00)		0.00	(628.00)	0.00
80-841-99	Admin Expense>Human Resources>Shared Staff	(9,626.00)		(22,697.00)	(32,323.00)	0.00
Subtotal [4]	Other Administrative Salaries	305,923.00		(22,697.00)	283,226.00	0.00
Subgroup : [5B]	Food Service Supervisor					
70-811-80	Dietary Expense>Director>Wages	74,391.00		0.00	74,391.00	0.00
70-811-83	Dietary Expense>Director>Shift Bonus Pay	875.00		0.00	875.00	0.00
70-811-87	Dietary Expense>Director>Training Pay	180.00		0.00	180.00	0.00
70-811-90	Dietary Expense>Director>Sick/Vacation Pay	3,255.00		0.00	3,255.00	0.00
70-811-91	Dietary Expense>Director>Holiday Pay	1,542.00		0.00	1,542.00	0.00
70-811-92	Dietary Expense>Director>PTO Accrual	(1,305.00)		0.00	(1,305.00)	0.00
70-811-99	Dietary Expense>Director>Shared Staff	(32,390.00)		0.00	(32,390.00)	0.00
Subtotal [5B]	Food Service Supervisor	46,548.00		0.00	46,548.00	0.00
Subgroup : [5C]	Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	205,887.00		0.00	205,887.00	0.00
70-831-81	Dietary Expense>Aide>Overtime	6,533.00		0.00	6,533.00	0.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	2,642.00		0.00	2,642.00	0.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	1,550.00		0.00	1,550.00	0.00
70-831-87	Dietary Expense>Aide>Training Pay	329.00		0.00	329.00	0.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	12,160.00		0.00	12,160.00	0.00
70-831-91	Dietary Expense>Aide>Holiday Pay	9,868.00		0.00	9,868.00	0.00
70-831-92	Dietary Expense>Aide>PTO Accrual	1,925.00		0.00	1,925.00	0.00
70-832-80	Dietary Expense>Cook>Wages	162,078.00		0.00	162,078.00	0.00
70-832-81	Dietary Expense>Cook>Overtime	8,606.00		0.00	8,606.00	0.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	1,309.00		0.00	1,309.00	0.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	875.00		0.00	875.00	0.00
70-832-87	Dietary Expense>Cook>Training Pay	196.00		0.00	196.00	0.00
70-832-88	Dietary Expense>Cook>Other Pay	1,158.00		0.00	1,158.00	0.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	11,208.00		0.00	11,208.00	0.00
70-832-91	Dietary Expense>Cook>Holiday Pay	9,052.00		0.00	9,052.00	0.00
70-832-92	Dietary Expense>Cook>PTO Accrual	769.00		0.00	769.00	0.00
70-832-99	Dietary Expense>Cook>Shared Staff	(22,189.00)		0.00	(22,189.00)	0.00
Subtotal [5C]	Dietary Workers	413,956.00		0.00	413,956.00	0.00
Subgroup : [6A]	Head Housekeeper					

72-811-80	Housekeeping Expense>Director>Wages	60,608.00	0.00	60,608.00	0.00
72-811-83	Housekeeping Expense>Director>Shift Bonus Pay	950.00	0.00	950.00	0.00
72-811-88	Housekeeping Expense>Director>Other Pay	529.00	0.00	529.00	0.00
72-811-90	Housekeeping Expense>Director>Sick/Vacation Pay	7,288.00	0.00	7,288.00	0.00
72-811-91	Housekeeping Expense>Director>Holiday Pay	1,883.00	0.00	1,883.00	0.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	(1.00)	0.00	(1.00)	0.00
72-811-99	Housekeeping Expense>Director>Shared Staff	(27,498.00)	0.00	(27,498.00)	0.00
Subtotal [6A]	Head Housekeeper	43,759.00	0.00	43,759.00	0.00
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	221,986.00	0.00	221,986.00	0.00
72-831-81	Housekeeping Expense>Aide>Overtime	2,763.00	0.00	2,763.00	0.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	2,661.00	0.00	2,661.00	0.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	1,838.00	0.00	1,838.00	0.00
72-831-88	Housekeeping Expense>Aide>Other Pay	395.00	0.00	395.00	0.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	21,788.00	0.00	21,788.00	0.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	12,707.00	0.00	12,707.00	0.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(1,695.00)	0.00	(1,695.00)	0.00
72-831-99	Housekeeping Expense>Aide>Shared Staff	(13,520.00)	0.00	(13,520.00)	0.00
Subtotal [6B]	Other Housekeeping Workers	248,923.00	0.00	248,923.00	0.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	102,672.00	0.00	102,672.00	0.00
75-811-83	Maintenance Expense>Director>Shift Bonus Pay	1,200.00	0.00	1,200.00	0.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	5,077.00	0.00	5,077.00	0.00
75-811-91	Maintenance Expense>Director>Holiday Pay	2,962.00	0.00	2,962.00	0.00
75-811-92	Maintenance Expense>Director>PTO Accrual	12,878.00	0.00	12,878.00	0.00
75-811-99	Maintenance Expense>Director>Shared Staff	(44,000.00)	0.00	(44,000.00)	0.00
Subtotal [7A]	Engineer or Chief of Maintenance	80,789.00	0.00	80,789.00	0.00
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	87,287.00	0.00	87,287.00	0.00
75-829-81	Maintenance Expense>Staff>Overtime	3,366.00	0.00	3,366.00	0.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	374.00	0.00	374.00	0.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	4,436.00	0.00	4,436.00	0.00
75-829-88	Maintenance Expense>Staff>Other Pay	577.00	0.00	577.00	0.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	14,296.00	0.00	14,296.00	0.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	2,677.00	0.00	2,677.00	0.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(5,364.00)	0.00	(5,364.00)	0.00
75-829-99	Maintenance Expense>Staff>Shared Staff	(17,946.00)	0.00	(17,946.00)	0.00
Subtotal [7B]	Other Maintenance Workers	89,703.00	0.00	89,703.00	0.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	110,217.00	0.00	110,217.00	0.00
73-831-81	Laundry Expense>Aide>Overtime	44.00	0.00	44.00	0.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	1,582.00	0.00	1,582.00	0.00
73-831-83	Laundry Expense>Aide>Shift Bonus Pay	900.00	0.00	900.00	0.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	8,122.00	0.00	8,122.00	0.00
73-831-91	Laundry Expense>Aide>Holiday Pay	6,057.00	0.00	6,057.00	0.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(238.00)	0.00	(238.00)	0.00
Subtotal [8B]	Other Laundry Workers	126,684.00	0.00	126,684.00	0.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wages	160,033.00	0.00	160,033.00	0.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	11,100.00	0.00	11,100.00	0.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	5,384.00	0.00	5,384.00	0.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	3,585.00	0.00	3,585.00	0.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	2,546.00	0.00	2,546.00	0.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	10,854.00	0.00	10,854.00	0.00
61-812-81	Nursing Admin Expense>Assistant Director>Overtime	169.00	0.00	169.00	0.00
61-812-88	Nursing Admin Expense>Assistant Director>Other Pay	20.00	0.00	20.00	0.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	375.00	0.00	375.00	0.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	6,847.00	0.00	6,847.00	0.00
Subtotal [12A]	Director of Nurses/Assistant Director	200,913.00	0.00	200,913.00	0.00
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	385,677.00	0.00	385,677.00	0.00
60-808-81	Nursing Expense>RN>Overtime	50,527.00	0.00	50,527.00	0.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	22,897.00	0.00	22,897.00	0.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	11,000.00	0.00	11,000.00	0.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	52.00	0.00	52.00	0.00
60-808-87	Nursing Expense>RN>Training Pay	2,028.00	0.00	2,028.00	0.00
60-808-88	Nursing Expense>RN>Other Pay	3,872.00	0.00	3,872.00	0.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	22,940.00	0.00	22,940.00	0.00
60-808-91	Nursing Expense>RN>Holiday Pay	15,301.00	0.00	15,301.00	0.00
60-808-92	Nursing Expense>RN>PTO Accrual	(1,036.00)	0.00	(1,036.00)	0.00
Subtotal [12B1]	RNs - Direct Care	513,258.00	0.00	513,258.00	0.00
Subgroup : [12B2]	RNs - Administrative				
60-809-80	Nursing Expense>RN Supervisor>Wages	353,500.00	0.00	353,500.00	0.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	13,024.00	0.00	13,024.00	0.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	17,553.00	0.00	17,553.00	0.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	5,650.00	0.00	5,650.00	0.00
60-809-87	Nursing Expense>RN Supervisor>Training Pay	772.00	0.00	772.00	0.00
60-809-88	Nursing Expense>RN Supervisor>Other Pay	5,056.00	0.00	5,056.00	0.00

60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	21,476.00	0.00	21,476.00	0.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	17,633.00	0.00	17,633.00	0.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(2,799.00)	0.00	(2,799.00)	0.00
61-811-99	Nursing Admin Expense>Director>Shared Staff	(14,957.00)	0.00	(14,957.00)	0.00
61-813-80	Nursing Admin Expense>Case Manager>Wages	7,703.00	0.00	7,703.00	0.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	117,702.00	0.00	117,702.00	0.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	820.00	0.00	820.00	0.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	250.00	0.00	250.00	0.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation	12,911.00	0.00	12,911.00	0.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	3,491.00	0.00	3,491.00	0.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(2,333.00)	0.00	(2,333.00)	0.00
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	71,381.00	0.00	71,381.00	0.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	887.00	0.00	887.00	0.00
61-821-82	Nursing Admin Expense>Nursing Secretary>Shift Premium	383.00	0.00	383.00	0.00
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation	6,410.00	0.00	6,410.00	0.00
61-821-91	Nursing Admin Expense>Nursing Secretary>Holiday Pay	2,279.00	0.00	2,279.00	0.00
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	366.00	0.00	366.00	0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	122,836.00	0.00	122,836.00	0.00
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	4,043.00	0.00	4,043.00	0.00
61-823-87	Nursing Admin Expense>Staff Coordinator>Training Pay	886.00	0.00	886.00	0.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation	14,850.00	0.00	14,850.00	0.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	2,846.00	0.00	2,846.00	0.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	8,169.00	0.00	8,169.00	0.00
61-823-99	Nursing Admin Expense>Staff Coordinator>Shared Staff	(46,001.00)	0.00	(46,001.00)	0.00
61-824-80	Nursing Admin Expense>Staff Development Director>Wages	70,440.00	0.00	70,440.00	0.00
61-824-90	Nursing Admin Expense>Staff Development Director>Sick/Vacation	14,928.00	0.00	14,928.00	0.00
61-824-91	Nursing Admin Expense>Staff Development Director>Holiday Pay	2,212.00	0.00	2,212.00	0.00
61-824-92	Nursing Admin Expense>Staff Development Director>PTO Accrual	(9,950.00)	0.00	(9,950.00)	0.00
61-824-99	Nursing Admin Expense>Staff Development Director>Shared Staff	(35,183.00)	0.00	(35,183.00)	0.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	13,884.00	0.00	13,884.00	0.00
61-825-87	Nursing Admin Expense>Unit Manager>Training Pay	365.00	0.00	365.00	0.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	365.00	0.00	365.00	0.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	1,216.00	0.00	1,216.00	0.00
Subtotal [12B2]	RNs - Administrative	805,064.00	0.00	805,064.00	0.00
Subgroup : [12C1] LPNs - Direct Care					
60-805-80	Nursing Expense>LPN>Wages	645,172.00	0.00	645,172.00	0.00
60-805-81	Nursing Expense>LPN>Overtime	80,563.00	0.00	80,563.00	0.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	37,970.00	0.00	37,970.00	0.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	48,518.00	0.00	48,518.00	0.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	1,270.00	0.00	1,270.00	0.00
60-805-87	Nursing Expense>LPN>Training Pay	2,674.00	0.00	2,674.00	0.00
60-805-88	Nursing Expense>LPN>Other Pay	4,862.00	0.00	4,862.00	0.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	44,117.00	0.00	44,117.00	0.00
60-805-91	Nursing Expense>LPN>Holiday Pay	33,033.00	0.00	33,033.00	0.00
60-805-92	Nursing Expense>LPN>PTO Accrual	1,712.00	0.00	1,712.00	0.00
Subtotal [12C1]	LPNs - Direct Care	899,891.00	0.00	899,891.00	0.00
Subgroup : [12D] Aides and Attendants					
60-801-80	Nursing Expense>CNA>Wages	1,240,121.00	0.00	1,240,121.00	0.00
60-801-81	Nursing Expense>CNA>Overtime	126,374.00	0.00	126,374.00	0.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	75,905.00	0.00	75,905.00	0.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	155,136.00	0.00	155,136.00	0.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	152.00	0.00	152.00	0.00
60-801-87	Nursing Expense>CNA>Training Pay	5,748.00	0.00	5,748.00	0.00
60-801-88	Nursing Expense>CNA>Other Pay	3,212.00	0.00	3,212.00	0.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	81,066.00	0.00	81,066.00	0.00
60-801-91	Nursing Expense>CNA>Holiday Pay	65,205.00	0.00	65,205.00	0.00
60-801-92	Nursing Expense>CNA>PTO Accrual	14,037.00	0.00	14,037.00	0.00
Subtotal [12D]	Aides and Attendants	1,766,956.00	0.00	1,766,956.00	0.00
Subgroup : [12H] Recreation Workers					
71-811-80	Activity Expense>Director>Wages	57,907.00	0.00	57,907.00	0.00
71-811-82	Activity Expense>Director>Shift Premium Pay	46.00	0.00	46.00	0.00
71-811-83	Activity Expense>Director>Shift Bonus Pay	750.00	0.00	750.00	0.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	6,074.00	0.00	6,074.00	0.00
71-811-91	Activity Expense>Director>Holiday Pay	1,442.00	0.00	1,442.00	0.00
71-811-92	Activity Expense>Director>PTO Accrual	(990.00)	0.00	(990.00)	0.00
71-811-99	Activity Expense>Director>Shared Staff	(24,001.00)	0.00	(24,001.00)	0.00
71-812-80	Activity Expense>Assistant Director>Wages	51,166.00	0.00	51,166.00	0.00
71-812-81	Activity Expense>Assistant Director>Overtime	1,077.00	0.00	1,077.00	0.00
71-812-82	Activity Expense>Assistant Director>Shift Premium Pay	119.00	0.00	119.00	0.00
71-812-83	Activity Expense>Assistant Director>Shift Bonus Pay	425.00	0.00	425.00	0.00
71-812-90	Activity Expense>Assistant Director>Sick/Vacation Pay	6,839.00	0.00	6,839.00	0.00
71-812-91	Activity Expense>Assistant Director>Holiday Pay	3,132.00	0.00	3,132.00	0.00
71-812-92	Activity Expense>Assistant Director>PTO Accrual	(1,427.00)	0.00	(1,427.00)	0.00
71-831-80	Activity Expense>Aide>Wages	87,569.00	0.00	87,569.00	0.00
71-831-81	Activity Expense>Aide>Overtime	2,135.00	0.00	2,135.00	0.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	771.00	0.00	771.00	0.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	1,000.00	0.00	1,000.00	0.00
71-831-87	Activity Expense>Aide>Training Pay	95.00	0.00	95.00	0.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	4,370.00	0.00	4,370.00	0.00
71-831-91	Activity Expense>Aide>Holiday Pay	2,728.00	0.00	2,728.00	0.00
71-831-92	Activity Expense>Aide>PTO Accrual	(3,232.00)	0.00	(3,232.00)	0.00
Subtotal [12H]	Recreation Workers	197,995.00	0.00	197,995.00	0.00

Subgroup : [12M]					
Social Workers/Case Management					
69-811-80	Social Services Expense>Director>Wages	76,661.00	0.00	76,661.00	0.00
69-811-83	Social Services Expense>Director>Shift Bonus Pay	993.00	0.00	993.00	0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	8,734.00	0.00	8,734.00	0.00
69-811-91	Social Services Expense>Director>Holiday Pay	2,006.00	0.00	2,006.00	0.00
69-811-92	Social Services Expense>Director>PTO Accrual	(367.00)	0.00	(367.00)	0.00
69-830-80	Social Services Expense>Assistant>Wages	90,168.00	0.00	90,168.00	0.00
69-830-81	Social Services Expense>Assistant>Overtime	483.00	0.00	483.00	0.00
69-830-83	Social Services Expense>Assistant>Shift Bonus Pay	300.00	0.00	300.00	0.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	5,007.00	0.00	5,007.00	0.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	2,972.00	0.00	2,972.00	0.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	(1,757.00)	0.00	(1,757.00)	0.00
Subtotal [12M]	Social Workers/Case Management	185,200.00	0.00	185,200.00	0.00
Subgroup : [12O]					
Other					
80-839-80	Admin Expense>Admissions>Wages	122,580.00	0.00	122,580.00	0.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	14,257.00	0.00	14,257.00	0.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	4,601.00	0.00	4,601.00	0.00
80-839-91	Admin Expense>Admissions>Holiday Pay	2,350.00	0.00	2,350.00	0.00
80-839-92	Admin Expense>Admissions>PTO Accrual	4,669.00	0.00	4,669.00	0.00
80-839-99	Admin Expense>Admissions>Shared Staff	(51,238.00)	0.00	(51,238.00)	0.00
Subtotal [12O]	Other	97,219.00	0.00	97,219.00	0.00
Total [10-A]	Salaries and Wages	6,210,799.00	(22,697.00)	6,188,102.00	0.00
Group : [13-B]					
Professional Fees					
Subgroup : [1]					
Dietitian					
70-263-00	Dietary Expense>Consulting Fees	81,522.00	0.00	81,522.00	0.00
Subtotal [1]	Dietitian	81,522.00	0.00	81,522.00	0.00
Subgroup : [3]					
Pharmacist					
62-263-00	Pharmacy Expense>Consulting Fees	25,407.00	0.00	25,407.00	0.00
Subtotal [3]	Pharmacist	25,407.00	0.00	25,407.00	0.00
Subgroup : [5A]					
PT - Resident Care					
65-102-00	PT Expense>Medicare A	133,567.00	0.00	133,567.00	0.00
65-103-00	PT Expense>Medicare B	100,223.00	0.00	100,223.00	0.00
65-104-00	PT Expense>Private	54.00	0.00	54.00	0.00
65-105-00	PT Expense>HMO	19,426.00	0.00	19,426.00	0.00
65-106-00	PT Expense>Medicare HMO	29,270.00	0.00	29,270.00	0.00
65-109-00	PT Expense>Hospice	48.00	0.00	48.00	0.00
65-111-00	PT Expense>Medicaid	2,299.00	0.00	2,299.00	0.00
Subtotal [5A]	PT - Resident Care	284,887.00	0.00	284,887.00	0.00
Subgroup : [8A]					
Medical Director					
61-750-00	Nursing Admin Expense>Medical Director	36,261.00	0.00	36,261.00	0.00
Subtotal [8A]	Medical Director	36,261.00	0.00	36,261.00	0.00
Subgroup : [9A]					
ST - Resident Care					
67-102-00	ST Expense>Medicare A	31,503.00	0.00	31,503.00	0.00
67-103-00	ST Expense>Part B	29,893.00	0.00	29,893.00	0.00
67-105-00	ST Expense>HMO	7,349.00	0.00	7,349.00	0.00
67-106-00	ST Expense>Medicare HMO	6,795.00	0.00	6,795.00	0.00
67-109-00	ST Expense>Hospice	273.00	0.00	273.00	0.00
67-111-00	ST Expense>Medicaid	4,085.00	0.00	4,085.00	0.00
Subtotal [9A]	ST - Resident Care	79,898.00	0.00	79,898.00	0.00
Subgroup : [10A]					
OT - Resident Care					
66-102-00	OT Expense>Medicare A	158,815.00	0.00	158,815.00	0.00
66-103-00	OT Expense>Part B	183,673.00	0.00	183,673.00	0.00
66-104-00	OT Expense>Private	2,611.00	0.00	2,611.00	0.00
66-105-00	OT Expense>HMO	34,546.00	0.00	34,546.00	0.00
66-106-00	OT Expense>Medicare HMO	34,187.00	0.00	34,187.00	0.00
66-109-00	OT Expense>Hospice	305.00	0.00	305.00	0.00
66-111-00	OT Expense>Medicaid	14,384.00	0.00	14,384.00	0.00
Subtotal [10A]	OT - Resident Care	428,521.00	0.00	428,521.00	0.00
Subgroup : [11A1]					
RN's - Direct Care					
60-700-18	Nursing Expense>Contracted Service>RN	15,721.00	0.00	15,721.00	0.00
Subtotal [11A1]	RN's - Direct Care	15,721.00	0.00	15,721.00	0.00
Subgroup : [11A2]					
RN's - Administrative					
60-263-00	Nursing Expense>Consulting Fees	33,150.00	0.00	33,150.00	0.00
60-700-38	Nursing Expense>Contracted Service>Nursing Admin	5,000.00	0.00	5,000.00	0.00
60-809-99	Nursing Expense>RN Supervisor>Shared Staff	25,958.00	0.00	25,958.00	0.00
61-813-99	Nursing Admin Expense>Case Manager>Shared Staff	4,968.00	0.00	4,968.00	0.00
Subtotal [11A2]	RN's - Administrative	69,076.00	0.00	69,076.00	0.00
Subgroup : [11B1]					
LPN's - Direct Care					
60-700-19	Nursing Expense>Contracted Service>LPN	332,565.00	0.00	332,565.00	0.00
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	817.00	0.00	817.00	0.00
Subtotal [11B1]	LPN's - Direct Care	333,382.00	0.00	333,382.00	0.00
Subgroup : [11C]					
Aides					

60-700-20	Nursing Expense>Contracted Service>CNA	259,089.00	0.00	259,089.00	0.00
Subtotal [11C]	Aides	259,089.00	0.00	259,089.00	0.00
Subgroup : [12]	Other				
60-212-00	Nursing Expense>Clinical Consultants	4,755.00	0.00	4,755.00	0.00
Subtotal [12]	Other	4,755.00	0.00	4,755.00	0.00
Total [13-B]	Professional Fees	1,618,519.00	0.00	1,618,519.00	0.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
85-881-00	Employee Benefits Expense>Workers Comp	105,359.00	(5,361.00)	99,998.00	0.00
Subtotal [1A1]	Workmen's Compensation	105,359.00	(5,361.00)	99,998.00	0.00
Subgroup : [1A3]	Unemployment Insurance				
85-156-62	Employee Benefits Expense>PR Taxes>SUI	51,156.00	(2,493.00)	48,663.00	0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	9,941.00	(510.00)	9,431.00	0.00
Subtotal [1A3]	Unemployment Insurance	61,097.00	(3,003.00)	58,094.00	0.00
Subgroup : [1A4]	Social Security (FICA)				
85-156-61	Employee Benefits Expense>PR Taxes>Fica	513,807.00	(26,400.00)	487,407.00	0.00
Subtotal [1A4]	Social Security (FICA)	513,807.00	(26,400.00)	487,407.00	0.00
Subgroup : [1A5]	Health Insurance				
85-882-00	Employee Benefits Expense>Health Insurance	236,714.00	(12,378.00)	224,336.00	0.00
Subtotal [1A5]	Health Insurance	236,714.00	(12,378.00)	224,336.00	0.00
Subgroup : [1A6]	Life Insurance				
85-884-00	Employee Benefits>Dental/Vision Insurance	137.00	39.00	176.00	0.00
85-885-00	Employee Benefits>Life Insurance	113.00	(3.00)	110.00	0.00
Subtotal [1A6]	Life Insurance	250.00	36.00	286.00	0.00
Subgroup : [1A9]	Other				
85-178-00	Employee Benefits Expense>Food	10,187.00	0.00	10,187.00	0.00
85-245-00	Employee Benefits Expense>Background Checks	213.00	0.00	213.00	0.00
85-257-00	Employee Benefits Expense>Employee Physicals	15,411.00	0.00	15,411.00	0.00
Subtotal [1A9]	Other	25,811.00	0.00	25,811.00	0.00
Subgroup : [1C]	Bad Debts				
80-251-00	Admin Expense>Bad Debt	160,653.00	0.00	160,653.00	0.00
Subtotal [1C]	Bad Debts	160,653.00	0.00	160,653.00	0.00
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	44,733.00	0.00	44,733.00	0.00
Subtotal [1D]	Accounting and Auditing	44,733.00	0.00	44,733.00	0.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	421.00	0.00	421.00	0.00
Subtotal [1E]	Legal	421.00	0.00	421.00	0.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	3,642.00	0.00	3,642.00	0.00
80-183-09	Admin Expense>Supplies>Toner	1,024.00	0.00	1,024.00	0.00
80-183-78	Admin Expense>Supplies>Paper	4,079.00	0.00	4,079.00	0.00
80-184-00	Admin Expense>Minor Equip & Supplies	9,145.00	0.00	9,145.00	0.00
Subtotal [1G]	Office Supplies	17,890.00	0.00	17,890.00	0.00
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	10,812.00	(2,864.00)	7,948.00	0.00
Subtotal [1H1]	Telephone and Telegraph	10,812.00	(2,864.00)	7,948.00	0.00
Subgroup : [1H2]	Cellular Phones and Beepers				
Baker Tilly 102	Cell Phone Expense	0.00	2,864.00	2,864.00	0.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	2,864.00	2,864.00	0.00
Subgroup : [1K2]	Other				
Baker Tilly 101	Motor Vehicle Tax	0.00	539.00	539.00	0.00
Subtotal [1K2]	Other	0.00	539.00	539.00	0.00
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	556,168.00	0.00	556,168.00	0.00
Subtotal [1K3]	Resident Day User Fee	556,168.00	0.00	556,168.00	0.00
Total [15]	Expenditures Other than Salaries	1,733,715.00	(46,567.00)	1,687,148.00	0.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
Baker Tilly 105	Holiday Party	0.00	120.00	120.00	0.00
Subtotal [2]	Holiday Parties for Staff	0.00	120.00	120.00	0.00
Subgroup : [3]	Gifts to Staff and Residents				
85-100-00	Employee Benefits Expense>Miscellaneous	13,950.00	(120.00)	13,830.00	0.00
Subtotal [3]	Gifts to Staff and Residents	13,950.00	(120.00)	13,830.00	0.00
Subgroup : [4]	Employee Travel				

80-236-00	Admin Expense>Travel	17,179.00	0.00	17,179.00	0.00
Subtotal [4]	Employee Travel	17,179.00	0.00	17,179.00	0.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	3,502.00	0.00	3,502.00	0.00
85-204-00	Employee Benefits Expense>Training & Education	3,638.00	0.00	3,638.00	0.00
Subtotal [5]	Education Expense	7,140.00	0.00	7,140.00	0.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	73,745.00	0.00	73,745.00	0.00
Subtotal [M1]	Advertising Help Wanted	73,745.00	0.00	73,745.00	0.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	27,659.00	0.00	27,659.00	0.00
Subtotal [M3]	Advertising Other	27,659.00	0.00	27,659.00	0.00
Subgroup : [M5]	Medical Records				
60-700-12	Nursing Expense>Contracted Service>Medical Record	47,940.00	0.00	47,940.00	0.00
Subtotal [M5]	Medical Records	47,940.00	0.00	47,940.00	0.00
Subgroup : [M6]	Barber and Beauty Supplies				
71-179-00	Activity Expense>Barber & Beauty	200.00	0.00	200.00	0.00
Subtotal [M6]	Barber and Beauty Supplies	200.00	0.00	200.00	0.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	2,029.00	0.00	2,029.00	0.00
Subtotal [M7]	Postage	2,029.00	0.00	2,029.00	0.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	6,169.00	(2,238.00)	3,931.00	0.00
Subtotal [M8]	Dues and Membership Fees to Professional Associ.	6,169.00	(2,238.00)	3,931.00	0.00
Subgroup : [M9]	Subscriptions				
Baker Tilly 100	Subscriptions	0.00	673.00	673.00	0.00
Subtotal [M9]	Subscriptions	0.00	673.00	673.00	0.00
Subgroup : [M10]	Contributions				
80-246-00	Admin Expense>Donations/Charity	15,100.00	0.00	15,100.00	0.00
Subtotal [M10]	Contributions	15,100.00	0.00	15,100.00	0.00
Subgroup : [M11]	Services Provided by Contract				
80-240-00	Admin Expense>Professional Fees	133,973.00	0.00	133,973.00	0.00
80-240-15	Admin Expense>Professional Fees>Back Office-AR	91,500.00	0.00	91,500.00	0.00
80-700-00	Admin Expense>Contracted Service	673.00	0.00	673.00	0.00
Baker Tilly 106	Admin Expense>Human Resources>Shared Staff (2)	0.00	22,697.00	22,697.00	0.00
Subtotal [M11]	Services Provided by Contract	226,146.00	22,697.00	248,843.00	0.00
Subgroup : [M12]	Administrative Management Services				
80-279-00	Admin Expense>Management Fee	337,031.00	0.00	337,031.00	0.00
Subtotal [M12]	Administrative Management Services	337,031.00	0.00	337,031.00	0.00
Subgroup : [M13]	Other				
80-153-00	Admin Expense>Financing Costs	3,445.00	0.00	3,445.00	0.00
80-164-00	Admin Expense>Surety Bond	333.00	0.00	333.00	0.00
80-210-00	Admin Expense>Internet	9,133.00	0.00	9,133.00	0.00
80-230-00	Admin Expense>Data Processing	12,187.00	0.00	12,187.00	0.00
80-230-05	Admin Expense>Data Processing>Payroll Charges	44,671.00	0.00	44,671.00	0.00
80-234-00	Admin Expense>Licenses	3,216.00	0.00	3,216.00	0.00
80-241-00	Admin Expense>IT Fees	32,415.00	0.00	32,415.00	0.00
80-243-00	Admin Expense>Late Fees	765.00	0.00	765.00	0.00
80-244-00	Admin Expense>Bank Fees	11,535.00	0.00	11,535.00	0.00
80-245-00	Admin Expense>Background Checks	2,368.00	0.00	2,368.00	0.00
80-245-06	Admin Expense>Background Checks Other (Fingerprir	3,616.00	0.00	3,616.00	0.00
80-252-00	Admin Expense>Startup Costs	1,358.00	0.00	1,358.00	0.00
Baker Tilly 107	Admin Expense>Miscellaneous	0.00	743.00	743.00	0.00
Subtotal [M13]	Other	125,042.00	743.00	125,785.00	0.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. i	899,330.00	21,875.00	921,205.00	0.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	12,454.00	0.00	12,454.00	0.00
70-178-00	Dietary Expense>Food	260,728.00	0.00	260,728.00	0.00
Subtotal [2A1]	Raw Food	273,182.00	0.00	273,182.00	0.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	22,146.00	0.00	22,146.00	0.00
70-184-00	Dietary Expense>Minor Equip & Supplies	2,257.00	0.00	2,257.00	0.00
70-208-00	Dietary Expense>Equip-Rental	4,332.00	0.00	4,332.00	0.00
Subtotal [2A2]	Non-Food Supplies	28,735.00	0.00	28,735.00	0.00
Subgroup : [2B]	Purchased Services				
70-700-00	Dietary Expense>Contracted Service	3,788.00	0.00	3,788.00	0.00
Subtotal [2B]	Purchased Services	3,788.00	0.00	3,788.00	0.00

Subgroup : [2C]	Other				
Baker Tilly 108	Dietary Expense>Education	0.00	99.00	99.00	0.00
Subtotal [2C]	Other	0.00	99.00	99.00	0.00
Total [18]	Dietary Basis for Allocation of Costs	305,705.00	99.00	305,804.00	0.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	8,070.00	0.00	8,070.00	0.00
73-184-00	Laundry Expense>Minor Equip & Supplies	158.00	0.00	158.00	0.00
Subtotal [3C]	Other	8,228.00	0.00	8,228.00	0.00
Total [19]	Laundry-Basis for Allocation of Costs	8,228.00	0.00	8,228.00	0.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
72-183-00	Housekeeping Expense>Supplies	39,142.00	0.00	39,142.00	0.00
Subtotal [4A1]	In-House Care Supplies	39,142.00	0.00	39,142.00	0.00
Subgroup : [5A2]	Purchased from				
62-102-00	Pharmacy Expense>Medicare A	128,099.00	0.00	128,099.00	0.00
62-105-00	Pharmacy Expense>HMO	44,498.00	0.00	44,498.00	0.00
62-111-00	Pharmacy Expense>Medicaid	7,094.00	0.00	7,094.00	0.00
62-145-00	Pharmacy Expense>RX	4,188.00	0.00	4,188.00	0.00
62-145-32	Pharmacy Expense>Vaccines	23,303.00	0.00	23,303.00	0.00
62-145-74	Pharmacy Expense>COVID	2,866.00	0.00	2,866.00	0.00
Subtotal [5A2]	Purchased from	210,048.00	0.00	210,048.00	0.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	14,204.00	0.00	14,204.00	0.00
Subtotal [5B]	Medicine Cabinet Drugs	14,204.00	0.00	14,204.00	0.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
60-183-00	Nursing Expense>Supplies (Allowable)	65,048.00	0.00	65,048.00	0.00
60-185-00	Nursing Expense>Incontinence Supplies	56,392.00	0.00	56,392.00	0.00
Subtotal [5C]	Medical and Therapeutic Supplies	121,440.00	0.00	121,440.00	0.00
Subgroup : [5D]	Ambulance/Limousine				
60-213-00	Nursing Expense>Transportation	197.00	0.00	197.00	0.00
Subtotal [5D]	Ambulance/Limousine	197.00	0.00	197.00	0.00
Subgroup : [5E2]	Oxygen - Other				
57-000-00	Oxygen Expense	9,720.00	0.00	9,720.00	0.00
Subtotal [5E2]	Oxygen - Other	9,720.00	0.00	9,720.00	0.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	10,560.00	0.00	10,560.00	0.00
Subtotal [5F]	X-Rays and related radiological	10,560.00	0.00	10,560.00	0.00
Subgroup : [5H]	Laboratory				
58-000-00	Lab Expense	14,563.00	0.00	14,563.00	0.00
Subtotal [5H]	Laboratory	14,563.00	0.00	14,563.00	0.00
Subgroup : [5I]	Recreation				
71-178-00	Activity Expense>Food	366.00	0.00	366.00	0.00
71-183-00	Activity Expense>Supplies	1,080.00	0.00	1,080.00	0.00
71-202-00	Activity Expense>Resident Missing Items	1,709.00	0.00	1,709.00	0.00
71-700-00	Activity Expense>Contracted Service	8,253.00	0.00	8,253.00	0.00
Baker Tilly 109	Recreation Expense>Programs	0.00	184.00	184.00	0.00
Subtotal [5I]	Recreation	11,408.00	184.00	11,592.00	0.00
Subgroup : [5L]	Cable Television				
80-232-00	Admin Expense>Cable TV	15,548.00	0.00	15,548.00	0.00
Subtotal [5L]	Cable Television	15,548.00	0.00	15,548.00	0.00
Subgroup : [5M]	Other				
55-000-00	Nursing Rental Expense	5,864.00	0.00	5,864.00	0.00
60-183-74	Nursing Expense>Supplies (Allowable)>Covid19	15,848.00	0.00	15,848.00	0.00
60-184-00	Nursing Expense>Minor Equip & Supplies (Allowable)	20,314.00	0.00	20,314.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	450.00	0.00	450.00	0.00
60-211-00	Nursing Expense>Clinical Services	19,977.00	0.00	19,977.00	0.00
60-230-00	Nursing Expense>Data Processing	63,357.00	0.00	63,357.00	0.00
60-700-06	Nursing Expense>Contracted Service>Other	6,500.00	0.00	6,500.00	0.00
68-183-00	Therapy Expense>Supplies	975.00	0.00	975.00	0.00
Subtotal [5M]	Other	133,285.00	0.00	133,285.00	0.00
Total [20]	Housekeeping and Resident Care Basis for Allocati	580,115.00	184.00	580,299.00	0.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	4,228.00	0.00	4,228.00	0.00
75-207-00	Maintenance Expense>Repairs & Maint	24,530.00	0.00	24,530.00	0.00
Subtotal [6A]	Repairs and Maintenance	28,758.00	0.00	28,758.00	0.00
Subgroup : [6B]	Heat				

76-227-00	Utility Expense>Gas	36,695.00	0.00	36,695.00	0.00
Subtotal [6B]	Heat	36,695.00	0.00	36,695.00	0.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	121,790.00	0.00	121,790.00	0.00
Subtotal [6C]	Light & Power	121,790.00	0.00	121,790.00	0.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	74,406.00	0.00	74,406.00	0.00
Subtotal [6D]	Water	74,406.00	0.00	74,406.00	0.00
Subgroup : [6E]	Equipment Lease				
80-208-01	Admin Expense>Equip-Rental>Copier	5,585.00	0.00	5,585.00	0.00
Subtotal [6E]	Equipment Lease	5,585.00	0.00	5,585.00	0.00
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	4,815.00	0.00	4,815.00	0.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	8,108.00	0.00	8,108.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	24,470.00	0.00	24,470.00	0.00
75-208-00	Maintenance Expense>Equip Rental	8,295.00	0.00	8,295.00	0.00
75-217-00	Maintenance Expense>Extermination	4,860.00	0.00	4,860.00	0.00
75-219-00	Maintenance Expense>Landscaping	12,321.00	0.00	12,321.00	0.00
75-700-00	Maintenance Expense>Contracted Service	52,273.00	0.00	52,273.00	0.00
Subtotal [6F]	Other	115,142.00	0.00	115,142.00	0.00
Subgroup : [7C]	Non-movable Equipment				
92-000-00	Depreciation Expense	1,855.00	0.00	1,855.00	0.00
Subtotal [7C]	Non-movable Equipment	1,855.00	0.00	1,855.00	0.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	1,507,004.00	0.00	1,507,004.00	0.00
91-121-06	Property Expense>Rent>Other	2,520.00	0.00	2,520.00	0.00
Subtotal [9]	Rental Payments	1,509,524.00	0.00	1,509,524.00	0.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	193,224.00	0.00	193,224.00	0.00
Subtotal [10B]	Real estate taxes paid by lessor	193,224.00	0.00	193,224.00	0.00
Subgroup : [10C]	Personal property taxes				
91-125-00	Property Expense>Personal Property Taxes	2,933.00	0.00	2,933.00	0.00
Subtotal [10C]	Personal property taxes	2,933.00	0.00	2,933.00	0.00
Total [22]	Maintenance and Property	2,089,912.00	0.00	2,089,912.00	0.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	312.00	0.00	312.00	0.00
94-000-01	Interest Expense>LOC	24,067.00	0.00	24,067.00	0.00
Subtotal [12D]	Other Interest Expense	24,379.00	0.00	24,379.00	0.00
Subgroup : [14A]	Insurance on Property				
91-165-00	Property Expense>Insurance - Property	24,639.00	0.00	24,639.00	0.00
Subtotal [14A]	Insurance on Property	24,639.00	0.00	24,639.00	0.00
Subgroup : [14B]	Insurance of Automobiles				
80-167-00	Admin Expense>Insurance - Auto	4,893.00	0.00	4,893.00	0.00
Subtotal [14B]	Insurance of Automobiles	4,893.00	0.00	4,893.00	0.00
Subgroup : [14C3]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Other	100,600.00	0.00	100,600.00	0.00
Subtotal [14C3]	Other	100,600.00	0.00	100,600.00	0.00
Total [27]	Interest and Insurance	154,511.00	0.00	154,511.00	0.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(6,785,431.00)	0.00	(6,785,431.00)	0.00
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	(12,593.00)	0.00	(12,593.00)	0.00
40-111-71	Room & Board Revenue>Medicaid Bed Hold>Sales Ac	(2,689.00)	0.00	(2,689.00)	0.00
40-111-73	Room & Board Revenue>Medicaid>Bed Hold	(406.00)	0.00	(406.00)	0.00
Subtotal [1A]	Medicaid Residents (CT only)	(6,801,119.00)	0.00	(6,801,119.00)	0.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(3,566,033.00)	0.00	(3,566,033.00)	0.00
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustmer	(4,117.00)	0.00	(4,117.00)	0.00
40-106-00	Room & Board Revenue>Medicare HMO	(1,287,848.00)	0.00	(1,287,848.00)	0.00
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjust	3,352.00	0.00	3,352.00	0.00
Subtotal [3A]	Medicare Residents (All inclusive)	(4,854,646.00)	0.00	(4,854,646.00)	0.00
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	43,348.00	0.00	43,348.00	0.00
40-102-15	Room & Board Revenue>Medicare A>Sequester Sales	(184.00)	0.00	(184.00)	0.00
40-106-01	Room & Board Revenue>Medicare HMO>C/A	1,834.00	0.00	1,834.00	0.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	13,492.00	0.00	13,492.00	0.00
Subtotal [3B]	Medicare room and board contractual allowance	58,490.00	0.00	58,490.00	0.00

Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(3,752,807.00)	0.00	(3,752,807.00)	0.00
40-104-09	Room & Board Revenue>Private>Sales Adjustments	15,778.00	0.00	15,778.00	0.00
40-104-73	R & B Rev>Private>Bed Hold	(36,580.00)	0.00	(36,580.00)	0.00
40-109-00	Room & Board Revenue>Hospice	(117,200.00)	0.00	(117,200.00)	0.00
Subtotal [4A]	Private-pay residents and other	(3,890,809.00)	0.00	(3,890,809.00)	0.00
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(281,181.00)	0.00	(281,181.00)	0.00
41-106-00	Pharmacy Rev>Medicare HMO	(101,542.00)	0.00	(101,542.00)	0.00
46-102-00	Lab Rev>Medicare A	(1,649.00)	0.00	(1,649.00)	0.00
Subtotal [5A]	Prescription Drugs - Medicare	(384,372.00)	0.00	(384,372.00)	0.00
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	49,130.00	0.00	49,130.00	0.00
41-106-01	Pharmacy Rev>Medicare HMO>C/A	20,364.00	0.00	20,364.00	0.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	69,494.00	0.00	69,494.00	0.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
41-104-00	Pharmacy Rev>Private	(339.00)	0.00	(339.00)	0.00
41-105-00	Pharmacy Rev>HMO	(839.00)	0.00	(839.00)	0.00
Subtotal [5C]	Prescription Drugs - Non-medicare	(1,178.00)	0.00	(1,178.00)	0.00
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
41-105-01	Pharmacy Rev>HMO>C/A	839.00	0.00	839.00	0.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allowance	839.00	0.00	839.00	0.00
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(199,572.00)	0.00	(199,572.00)	0.00
42-103-00	PT Revenue>Part B	(196,074.00)	0.00	(196,074.00)	0.00
42-106-00	PT Revenue>Medicare HMO	(94,094.00)	0.00	(94,094.00)	0.00
Subtotal [7A]	Physical Therapy - Medicare	(489,740.00)	0.00	(489,740.00)	0.00
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	50,960.00	0.00	50,960.00	0.00
42-103-01	PT Revenue>Part B>C/A	7,669.00	0.00	7,669.00	0.00
42-106-01	PT Revenue>Medicare HMO>C/A	31,438.00	0.00	31,438.00	0.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	90,067.00	0.00	90,067.00	0.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-105-00	PT Revenue>HMO	(410.00)	0.00	(410.00)	0.00
Subtotal [7C]	Physical Therapy - Non-medicare	(410.00)	0.00	(410.00)	0.00
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	410.00	0.00	410.00	0.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	410.00	0.00	410.00	0.00
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(70,971.00)	0.00	(70,971.00)	0.00
44-103-00	ST Revenue>Part B	(61,321.00)	0.00	(61,321.00)	0.00
44-106-00	ST Revenue>Medicare HMO	(33,440.00)	0.00	(33,440.00)	0.00
Subtotal [8A]	Speech Therapy - Medicare	(165,732.00)	0.00	(165,732.00)	0.00
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	24,449.00	0.00	24,449.00	0.00
44-103-01	ST Revenue>Part B>C/A	104,392.00	0.00	104,392.00	0.00
44-106-01	ST Revenue>Medicare HMO>C/A	10,123.00	0.00	10,123.00	0.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	138,964.00	0.00	138,964.00	0.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-104-00	ST Revenue>Private	(7,811.00)	0.00	(7,811.00)	0.00
44-105-00	ST Revenue>HMO	(440.00)	0.00	(440.00)	0.00
44-111-00	ST Revenue>Medicaid	(868.00)	0.00	(868.00)	0.00
Subtotal [8C]	Speech Therapy - Non-medicare	(9,119.00)	0.00	(9,119.00)	0.00
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-104-01	ST Revenue>Private>C/A	7,811.00	0.00	7,811.00	0.00
44-105-01	ST Revenue>HMO>C/A	440.00	0.00	440.00	0.00
44-111-01	ST Revenue>Medicaid>C/A	868.00	0.00	868.00	0.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	9,119.00	0.00	9,119.00	0.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(265,392.00)	0.00	(265,392.00)	0.00
43-103-00	OT Revenue>Part B	(428,801.00)	0.00	(428,801.00)	0.00
43-106-00	OT Revenue>Medicare HMO	(113,170.00)	0.00	(113,170.00)	0.00
Subtotal [9A]	Occupational Therapy - Medicare	(807,363.00)	0.00	(807,363.00)	0.00
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	86,717.00	0.00	86,717.00	0.00
43-103-01	OT Revenue>Part B>C/A	24,399.00	0.00	24,399.00	0.00
43-105-01	OT Revenue>HMO>C/A	38,067.00	0.00	38,067.00	0.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	149,183.00	0.00	149,183.00	0.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				

43-105-00	OT Revenue>HMO	(335.00)	0.00	(335.00)	0.00
43-111-00	OT Revenue>Medicaid	(2,865.00)	0.00	(2,865.00)	0.00
Subtotal [9C]	Occupational Therapy - Non-medicare	(3,200.00)	0.00	(3,200.00)	0.00
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-111-01	OT Revenue>Medicaid>C/A	2,865.00	0.00	2,865.00	0.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual	2,865.00	0.00	2,865.00	0.00
Subgroup : [10A]	Other - Medicare				
45-102-00	Radiology Rev>Medicare A	(14,261.00)	0.00	(14,261.00)	0.00
45-102-01	Radiology Rev>Medicare A>C/A	629,465.00	0.00	629,465.00	0.00
45-106-00	Radiology Rev>Medicare HMO	(4,634.00)	0.00	(4,634.00)	0.00
45-106-01	Radiology Rev>Medicare HMO>C/A	249,945.00	0.00	249,945.00	0.00
46-106-00	Lab Rev>Medicare HMO	(325.00)	0.00	(325.00)	0.00
47-102-00	Other Ancillary Rev>Medicare A	(900.00)	0.00	(900.00)	0.00
47-102-01	Other Ancillary Rev>Medicare A>C/A	900.00	0.00	900.00	0.00
47-103-00	Other Ancillary Rev>Part B	(3,814.00)	0.00	(3,814.00)	0.00
47-103-14	Other Ancillary Rev>Part B>Sequester	2,067.00	0.00	2,067.00	0.00
47-106-00	Other Ancillary Rev>Medicare HMO	(97.00)	0.00	(97.00)	0.00
47-106-01	Other Ancillary Rev>Medicare HMO>C/A	97.00	0.00	97.00	0.00
48-103-00	Vaccine Rev>Part B	(15,597.00)	0.00	(15,597.00)	0.00
52-102-00	Revenue Adjustments>Medicare A	(655.00)	0.00	(655.00)	0.00
52-106-00	Revenue Adjustments>Medicare HMO	15,947.00	0.00	15,947.00	0.00
Subtotal [10A]	Other - Medicare	858,138.00	0.00	858,138.00	0.00
Subgroup : [10B]	Other - Non-medicare				
40-110-00	Room & Board Revenue>Respilte	(21,600.00)	0.00	(21,600.00)	0.00
45-105-00	Radiology Rev>HMO	(146.00)	0.00	(146.00)	0.00
45-105-01	Radiology Rev>HMO>C/A	146.00	0.00	146.00	0.00
47-183-00	Other Ancillary Rev>Supplies	(10,092.00)	0.00	(10,092.00)	0.00
52-114-00	Revenue Adjustments>Other Payor	200.00	0.00	200.00	0.00
Subtotal [10B]	Other - Non-medicare	(31,492.00)	0.00	(31,492.00)	0.00
Subgroup : [12]	Rental of rooms to non-residents				
50-121-06	Rent Rev>Rent>Other	(1,250.00)	0.00	(1,250.00)	0.00
Subtotal [12]	Rental of rooms to non-residents	(1,250.00)	0.00	(1,250.00)	0.00
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	(4.00)	0.00	(4.00)	0.00
Subtotal [15]	Interest Income	(4.00)	0.00	(4.00)	0.00
Subgroup : [18]	Other Revenue				
51-818-00	Other Rev>Medical Records	(107.00)	0.00	(107.00)	0.00
Baker Tilly 110	Other Income	0.00	47,106.00	47,106.00	0.00
Subtotal [18]	Other Revenue	(107.00)	47,106.00	46,999.00	0.00
Total [30]	Statement of Revenue	(16,062,972.00)	47,106.00	(16,015,866.00)	0.00
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-001-00	Cash>Clearing	597.00	0.00	597.00	0.00
10-001-01	Cash>Clearing>Petty Cash	100.00	0.00	100.00	0.00
10-001-02	Cash>Clearing>Payroll	5,371.00	0.00	5,371.00	0.00
10-010-80	Cash>Operating>Hancock	1,045,486.00	0.00	1,045,486.00	0.00
10-015-00	Cash>Petty Cash PNA	500.00	0.00	500.00	0.00
10-016-80	Cash>Activity Fund>Hancock	(655.00)	0.00	(655.00)	0.00
10-020-80	Cash>Payroll>Hancock	3,015.00	0.00	3,015.00	0.00
10-040-80	Cash>Non Govt>Hancock	96,838.00	0.00	96,838.00	0.00
10-060-80	Cash>Resident Trust>Hancock	33,871.00	0.00	33,871.00	0.00
Subtotal [A1]	Cash	1,185,123.00	0.00	1,185,123.00	0.00
Subgroup : [A2]	Resident Accounts Receivable				
11-102-00	Accounts Receivable>Medicare A	360,266.00	0.00	360,266.00	0.00
11-103-00	Accounts Receivable>Part B	74,319.00	0.00	74,319.00	0.00
11-104-00	Accounts Receivable>Private	227,319.00	0.00	227,319.00	0.00
11-105-00	Accounts Receivable>HMO	1,679.00	0.00	1,679.00	0.00
11-106-00	Accounts Receivable>Medicare HMO	365,840.00	0.00	365,840.00	0.00
11-109-00	Accounts Receivable>Hospice	1,600.00	0.00	1,600.00	0.00
11-111-00	Accounts Receivable>Medicaid	945,719.00	0.00	945,719.00	0.00
11-112-00	Accounts Receivable>Income	(2,906.00)	0.00	(2,906.00)	0.00
11-114-00	Accounts Receivable>Insurance Colnsurance	12,980.00	0.00	12,980.00	0.00
11-115-00	Accounts Receivable>Medicaid Colnsurance	16,984.00	0.00	16,984.00	0.00
11-116-00	Accounts Receivable>Private Colnsurance	165,876.00	0.00	165,876.00	0.00
11-119-00	Accounts Receivable>Medicaid Pending	218,979.00	0.00	218,979.00	0.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(166,029.00)	0.00	(166,029.00)	0.00
Subtotal [A2]	Resident Accounts Receivable	2,222,626.00	0.00	2,222,626.00	0.00
Subgroup : [A3]	Other Accounts Receivable				
11-100-00	Accounts Receivable>Miscellaneous	1,318.00	0.00	1,318.00	0.00
Subtotal [A3]	Other Accounts Receivable	1,318.00	0.00	1,318.00	0.00
Subgroup : [A5]	Prepaid Expenses				
12-000-00	Prepaid Expenses	39,806.00	0.00	39,806.00	0.00
12-124-00	Prepaid Expenses>Insurance	6,691.00	0.00	6,691.00	0.00
12-125-00	Prepaid Expenses>Personal Property Taxes	8,799.00	0.00	8,799.00	0.00

12-153-00	Prepaid Expenses>Financing Costs	3,105.00	0.00	3,105.00	0.00
12-161-00	Prepaid Expenses>RE Taxes	127,138.00	0.00	127,138.00	0.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Oth	98,808.00	0.00	98,808.00	0.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Oth	(119,706.00)	0.00	(119,706.00)	0.00
12-165-00	Prepaid Expenses>Insurance - Property	24,026.00	0.00	24,026.00	0.00
12-167-00	Prepaid Expenses>Insurance - Auto	5,938.00	0.00	5,938.00	0.00
12-881-00	Prepaid Expenses>Workers Comp	86,347.00	0.00	86,347.00	0.00
12-881-01	Prepaid Expenses>Workers Comp.Contra	(96,190.00)	0.00	(96,190.00)	0.00
Subtotal [A5]	Prepaid Expenses	184,762.00	0.00	184,762.00	0.00
Subgroup : [B4]	Leasehold Improvements				
14-131-00	Fixed Assets>Leasehold Improvements	43,228.00	0.00	43,228.00	0.00
15-131-00	Accum Depn>Leasehold Improvements	(1,119.00)	0.00	(1,119.00)	0.00
Subtotal [B4]	Leasehold Improvements	42,109.00	0.00	42,109.00	0.00
Subgroup : [B5]	Non-Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	5,150.00	(5,150.00)	0.00	0.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(735.00)	735.00	0.00	0.00
Subtotal [B5]	Non-Movable Equipment	4,415.00	(4,415.00)	0.00	0.00
Subgroup : [B6]	Movable Equipment				
Baker Tilly 103	Moveable Equipment	0.00	5,150.00	5,150.00	0.00
Baker Tilly 104	Accum Depn>Moveable Equipment	0.00	(735.00)	(735.00)	0.00
Subtotal [B6]	Movable Equipment	0.00	4,415.00	4,415.00	0.00
Subgroup : [B9]	Other Fixed Assets				
14-175-00	ROU Asset>Capital Lease	14,526,800.00	0.00	14,526,800.00	0.00
Subtotal [B9]	Other Fixed Assets	14,526,800.00	0.00	14,526,800.00	0.00
Subgroup : [D2]	Escrow Deposits				
17-283-70	Other Assets>Escrow>Repair Reserve	(34,974.00)	0.00	(34,974.00)	0.00
Subtotal [D2]	Escrow Deposits	(34,974.00)	0.00	(34,974.00)	0.00
Subgroup : [D6]	Loans to Owners or Related Parties				
27-000-68	Due To/(From)> Management	143,148.00	0.00	143,148.00	0.00
27-000-69	Due To/(From)>Cherry	1,177.00	0.00	1,177.00	0.00
27-000-70	Due To/(From)>Resident Trust Account	4,580.00	0.00	4,580.00	0.00
27-000-79	Due To/(From)>Hancock	42,689.00	0.00	42,689.00	0.00
27-000-81	Due To/(From)>Filosa	386,908.00	0.00	386,908.00	0.00
27-127-01	Due To (from)>Old Owner>AR	13,815.00	0.00	13,815.00	0.00
Subtotal [D6]	Loans to Owners or Related Parties	592,317.00	0.00	592,317.00	0.00
Subgroup : [D7]	Other Assets				
27-000-80	Due To/(From)>Vendor	1,613.00	0.00	1,613.00	0.00
27-127-00	Due To (from)>Old Owner	16,181.00	0.00	16,181.00	0.00
Subtotal [D7]	Other Assets	17,794.00	0.00	17,794.00	0.00
Total [31-32]	Assets	18,742,290.00	0.00	18,742,290.00	0.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
20-000-00	Accounts Payable	(718,809.00)	0.00	(718,809.00)	0.00
21-148-00	Other Current Payables>401K	(172.00)	0.00	(172.00)	0.00
21-151-00	Other Current Payables>Garnishments W/H	(2,395.00)	0.00	(2,395.00)	0.00
21-152-06	Other Current Payables>Employee>Other	1,500.00	0.00	1,500.00	0.00
21-350-00	Other Current Payables>Resident Funds	(42,085.00)	0.00	(42,085.00)	0.00
21-353-00	Other Current Payables>Resident Refunds	12,275.00	0.00	12,275.00	0.00
21-354-00	Other Current Payables>DTF RFMS	150.00	0.00	150.00	0.00
21-437-00	Other Current Payables>Chase Credit Card	(59,642.00)	0.00	(59,642.00)	0.00
Subtotal [A1]	Trade Accounts Payable	(809,178.00)	0.00	(809,178.00)	0.00
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	(327,583.00)	0.00	(327,583.00)	0.00
23-157-00	Accrued Wages & Related>Benefit Time	(312,066.00)	0.00	(312,066.00)	0.00
Subtotal [A4]	Accrued Payroll	(639,649.00)	0.00	(639,649.00)	0.00
Subgroup : [A6]	Accrued Payroll Taxes Payable				
23-156-00	Accrued Wages & Related>PR Taxes	(23,873.00)	0.00	(23,873.00)	0.00
24-111-16	Accrued Expense>Medicaid>Bed Tax	(143,777.00)	0.00	(143,777.00)	0.00
Subtotal [A6]	Accrued Payroll Taxes Payable	(167,650.00)	0.00	(167,650.00)	0.00
Subgroup : [A12]	Other Current Liabilities				
24-000-00	Accrued Expenses	(28,322.00)	0.00	(28,322.00)	0.00
Subtotal [A12]	Other Current Liabilities	(28,322.00)	0.00	(28,322.00)	0.00
Subgroup : [B3]	Loans from Owners or Related Parties				
27-000-54	Due To/(From)>Sterling Management	(634.00)	0.00	(634.00)	0.00
27-000-90	Due To/(From)>Realty Hancock	(8,668.00)	0.00	(8,668.00)	0.00
27-000-91	Due To/(From)>Realty Filosa	(1,494.00)	0.00	(1,494.00)	0.00
27-152-00	Due To/(From)>Employee	(1,500.00)	0.00	(1,500.00)	0.00
Subtotal [B3]	Loans from Owners or Related Parties	(12,296.00)	0.00	(12,296.00)	0.00
Subgroup : [B4]	Other Long-Term Liabilities				
26-175-00	Long Term Debt>Capital Lease	(14,631,120.00)	0.00	(14,631,120.00)	0.00
Subtotal [B4]	Other Long-Term Liabilities	(14,631,120.00)	0.00	(14,631,120.00)	0.00

Total [33-34]	Liabilities	(16,288,215.00)	0.00	(16,288,215.00)	0.00
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
30-000-00	Retained Earnings	8,063.00	0.00	8,063.00	0.00
Subtotal [B5]	Cumulated Earnings	8,063.00	0.00	8,063.00	0.00
Total [35]	Equity	8,063.00	0.00	8,063.00	0.00
	NET (INCOME) LOSS	15,548.00	0.00	15,548.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **HavenCare Management Cost Reports**
Engagement: **Medicaid - Hancock Hall**
Period Ending: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 Tab (P)		
To reclass subscription expense and motor vehicle tax to the correct line of the cost report				
Baker Tilly 100	Subscriptions		673.00	
Baker Tilly 101	Motor Vehicle Tax		539.00	
Baker Tilly 107	Admin Expense>Miscellaneous		743.00	
Baker Tilly 108	Dietary Expense>Education		99.00	
Baker Tilly 109	Recreation Expense>Programs		184.00	
80-235-00	Admin Expense>Dues & Subscriptions			2,238.00
Total			2,238.00	2,238.00
Reclassifying Journal Entries JE # 2		H.02		
To reclass cellphone expense to the correct line of the cost report				
Baker Tilly 102	Cell Phone Expense		2,864.00	
80-231-00	Admin Expense>Telephone			2,864.00
Total			2,864.00	2,864.00
Reclassifying Journal Entries JE # 3		D.01 Tab (W)		
To reclass Moveable Asset to the correct line of the cost report				
15-132-00	Accum Depn>Furniture, Fixtures and		735.00	
Baker Tilly 103	Moveable Equipment		5,150.00	
14-132-00	Fixed Assets>Furniture, Fixtures and			5,150.00
Baker Tilly 104	Accum Depn>Moveable Equipment			735.00
Total			5,885.00	5,885.00
Reclassifying Journal Entries JE # 4		E.01		
To reclass holiday party expenses to the correct line of the cost report				
Baker Tilly 105	Holiday Party		120.00	
85-100-00	Employee Benefits Expense>Miscellaneous			120.00
Total			120.00	120.00
Reclassifying Journal Entries JE # 5		N.01a		
To reclass a credit to salary on the correct line of the cost report				
Baker Tilly 106	Admin Expense>Human Resources>Shared		22,697.00	
80-841-99	Admin Expense>Human Resources>Shared			22,697.00
Total			22,697.00	22,697.00
Reclassifying Journal Entries JE # 6		G.01		
To reclass employee benefits to the correct line of the cost report				
85-884-00	Employee Benefits>Dental/Vision Insurance		39.00	
Baker Tilly 110	Other Income		47,106.00	
85-156-61	Employee Benefits Expense>PR Taxes>Fica			26,400.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI			2,493.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI			510.00
85-881-00	Employee Benefits Expense>Workers Comp			5,361.00
85-882-00	Employee Benefits Expense>Health Insurance			12,378.00
85-885-00	Employee Benefits>Life Insurance			3.00
Total			47,145.00	47,145.00



Workpaper Index: 400.2
Prepared By: Cameron Bogli
Reviewed By:
Workpaper Date: 2/7/2025
Run Date: 2/7/2025

Provider Name: Hancock Hall
Provider Number: 2481
Period Ended: 9/30/24

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:



LEASE AGREEMENT

Agreement #: ECS680

This Agreement has been written in "Plain English." When we use the words **You** and **Your** in this Agreement, we mean our **Customer**, which is the user of the Equipment indicated below. When we use the words **We**, **Us**, and **Our** in this Agreement, we mean **AZTEC LEASING, INC. "Owner"**. Our address is 2215 Vista Rodeo Dr. San Diego CA. 92019 Phone 619.443.6363

CUSTOMER INFORMATION	Customer Legal Name and Billing Address	Federal Tax ID #
	HANCOCK OPCO LLC 31 Staples St. Danbury, CT 06810	
SUPPLIER INFORMATION	Equipment Location (if different from above)	Customer Phone #
		(203) 794-9466
EQUIPMENT DESCRIPTION	Supplier Name ("SUPPLIER") and Billing Address	Supplier Phone #
	E Copier Solutions 245 Park Ave 39th Floor New York, NY 10167	212-300-3582
END OF TERM PURCHASE OPTION	Equipment Description	Quantity
	(1) Kyocera 4004i	
TERM AND PAYMENT	Serial Number	
Check one applicable box. If no box is checked or if more than one box is checked, the Fair Market Value Purchase Option will apply.		
<input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 Purchase Option <input type="checkbox"/> Fixed Price Purchase Option - 10% of Total Cash Price		
Initial Term:	Mthly Lease Payment. Plus applicable tax:	Document Fee:
63	\$260.00	\$85.00
		Advance Lease Payment. Plus applicable tax:
		\$ 384.00
AP E-mail Address:		

TERMS AND CONDITIONS

1. AGREEMENT. You agree to lease the Equipment including any Trade Up Amount (if any) listed above from Us (the "Equipment") on the terms and conditions of this agreement ("Agreement"). The Equipment will be deemed irrevocably accepted by You upon the earlier of a) the delivery to Us of a signed Delivery and Acceptance Certificate or b) 10 days after delivery of the Equipment to You if previously You have not given written notice to Us of Your non-acceptance ("Acceptance Date"). The Agreement commences on the day the Equipment is delivered to You (the "Commencement Date") and the first Lease Payment shall be payable on the Commencement Date or any other date that We designate, and the remaining Lease Payments will be due on the same day of each subsequent month at an address specified by Us in writing. If more than one Lease Payment is required in advance, the additional amount will be applied at the end of the initial or any renewal term. **We may charge You, and You agree to pay, a one time processing fee.** YOUR OBLIGATIONS UNDER THIS AGREEMENT ARE ABSOLUTE, UNCONDITIONAL AND NOT SUBJECT TO CANCELLATION, REDUCTION, SETOFF OR COUNTER CLAIM.

2. NO WARRANTIES. You are leasing the Equipment "AS-IS" AND WE MAKE NO WARRANTIES TO YOU, EITHER EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. We shall transfer to You any manufacturer's warranties of the Equipment.

3. EQUIPMENT USE AND MAINTENANCE. You will keep the Equipment at the location stated above and maintain it in good working condition, eligible for manufacturer's certification, normal wear and tear excepted. You further agree to pay for any repairs. You will pay all shipping expenses if You return the Equipment to Us, to anywhere in the United States We tell You.

4. ASSIGNMENT. You agree not to transfer, sell, assign, pledge, subrent, or encumber either the Equipment or any right under this Agreement without Our prior written consent. You agree that We may sell, assign or transfer the Agreement without notice and the new owner will have the same rights that We have and will not be subject to any claims, defenses or setoffs that You may have against any Supplier.

5. TAXES AND FEES. You will pay all excise, sales and use, and all other taxes and charges which may be imposed by any governmental entity during the term of this Agreement, arising from the use, acquisition, ownership or renting of the Equipment, whether due before or after termination of the Agreement. If applicable, You agree to pay a supply delivery charge if billed, on a per machine basis, plus applicable taxes.

6. INSURANCE. You will maintain at Your expense (a) property insurance against the loss, theft or destruction of, or damage to, the Equipment for its full replacement value, naming Us as loss payee, and (b) public liability and third party property insurance, naming Us as an additional insured, and give Us written proof of Your insurance. If You do not give Us evidence of insurance acceptable to Us, We have the right, but not the obligation, to obtain insurance covering our interest in the Equipment for the term of this Agreement, including any renewal or extensions. We may add the costs of acquiring and maintaining such insurance, and Our fees for Our services in placing and maintaining such insurance (collectively "Insurance Charge") to the amounts due from You under this Agreement. You acknowledge that We are not required to secure or maintain any insurance.

7. PURCHASE OPTION; AUTOMATIC RENEWAL. If no default exists under this Agreement, You will have the option at the end of the initial or any renewal term to purchase all (but not less than all) of the Equipment at the Purchase Option price shown above, plus any applicable taxes. Unless the purchase price is \$1.00, You must give Us at least 90 days but no sooner than 150 days written notice before the end of the initial term that You will purchase the Equipment or that You will return the Equipment to Us. If You do not give Us such written notice or if You do not purchase or deliver the

Equipment in accordance with the terms and conditions of this Agreement, this Agreement will automatically renew for an additional 12 months period, and then on a monthly basis until You exercise a purchase option or deliver the Equipment to Us.

8. TRANSITION BILLING. In order to facilitate an orderly transaction, including installation and training and to provide a uniform billing cycle, the "Effective Date" of this Agreement will be the fifteenth (15th) day of the month following installation. You agree to pay a prorated amount for the period between the installation date and the Effective Date. This payment for the transition period will be based on the Lease Payment prorated on a 30-day calendar month and will be added to Your first invoice.

9. DEFAULT AND REMEDIES. You shall be in default under this Agreement if (a) You fail to make any Lease Payment or other payment within 10 days of its due date, (b) You do not perform any of Your other obligations under this Agreement and this failure continues for 10 days, (c) You become insolvent; If a default occurs, We may do one or more of the following: (a) terminate the Agreement, (b) require that You immediately pay to Us the balance of unpaid Lease Payments plus the Equipment's anticipated residual value plus any other amounts due under this Agreement, and (c) exercise any other legal right or remedy that We may have. In the event of default listed in item (d) We may bill You a 20% restocking fee that is based on the total value of the signed Agreement. If any Lease Payment is not paid to Us within 30 business days of its due date, You will owe Us a late charge not to exceed the greater of 10% of each late payment or \$20.00 (or such lesser amount as is the maximum allowable under applicable law.) **You agree to pay all of Our costs of enforcing Our rights against you, whether in a bankruptcy proceeding or otherwise, including reasonable attorney's fees.**

10. OWNERSHIP; UCC. You agree that We are the owner of the Equipment and that the Agreement is a "finance lease" as defined in Article 2A of the UCC; however, in the event it is deemed to be an agreement intended for security, You hereby grant to Us a first priority security interest in the Equipment. **YOU AUTHORIZE US TO FILE A COPY OF THIS AGREEMENT AND/OR ANY OTHER DOCUMENT AS A FINANCING STATEMENT AND APPOINT US OR OUR DESIGNEE AS YOUR ATTORNEY-IN-FACT TO EXECUTE AND FILE UCC FINANCING STATEMENTS ON YOUR BEHALF. TO THE EXTENT PERMITTED BY APPLICABLE LAW, YOU WAIVE ANY AND ALL RIGHTS AND REMEDIES CONFERRED UPON A LESSEE BY ARTICLE 2A.**

11. INDEMNIFICATION. You are responsible for any losses, damages, penalties, claims, suits and actions (collectively "Claims"), whether based on a theory of strict liability or otherwise caused by or related to (a) the installation, ownership, use, lease, possession, or delivery of the Equipment or (b) any defects in the Equipment. You agree to reimburse Us for and if We request, to defend Us against, any Claims.

12. MISCELLANEOUS. YOU AGREE TO USE THE EQUIPMENT ONLY FOR BUSINESS PURPOSES. YOU WARRANT THAT THE PERSON SIGNING THIS AGREEMENT HAS THE AUTHORITY TO DO SO AND TO GRANT THE POWER OF ATTORNEY SET FORTH IN SECTION 9 OF THIS AGREEMENT. YOU CONFIRM THAT YOU DECIDED TO ENTER INTO THIS AGREEMENT RATHER THAN PURCHASE THE EQUIPMENT. YOU AUTHORIZE US TO CORRECT OBVIOUS ERRORS OR SUPPLY MISSING INFORMATION IN THIS AGREEMENT WITHOUT NOTICE TO YOU. **YOU AGREE THAT THIS AGREEMENT WILL BE GOVERNED BY THE LAWS OF THE STATE OF CALIFORNIA. YOU CONSENT TO THE JURISDICTION OF ANY STATE OR FEDERAL COURT LOCATED WITHIN CALIFORNIA. IF A SIGNED COPY OF THIS AGREEMENT IS DELIVERED TO US, IT WILL BE BINDING ON YOU; HOWEVER, WE WILL NOT BE BOUND BY THIS AGREEMENT UNTIL WE ACCEPT IT BY MANUALLY SIGNING IT OR BY PURCHASING THE EQUIPMENT SUBJECT TO THE AGREEMENT, WHICHEVER OCCURS FIRST. YOU AND WE EXPRESSLY WAIVE ANY RIGHTS TO A TRIAL BY JURY.**

Customer: HANCOCK OPCO LLC

DocuSigned by:
X Isaac Shapiro 8/16/23
Authorized Signature Date
yitzchik shapiro owner
Print Name and Title

PERSONAL GUARANTY

I hereby unconditionally guaranty the prompt payment and performance of all the Customer/Lessee's obligations stated above. Aztec Leasing, Inc. is not required to legally proceed against Customer or the Equipment before proceeding against me. I waive all defenses and notices to which I may be entitled. This is a continuing guaranty and will remain in effect in the event of my death and may be enforced by any assignee or successor of Aztec Leasing, Inc.. I authorize Aztec Leasing, Inc. or any of its assignees to obtain personal credit bureau reports regarding my credit history. **THIS PERSONAL GUARANTY IS GOVERNED BY THE LAWS OF THE STATE OF California. I CONSENT TO THE JURISDICTION OF ANY STATE OR FEDERAL COURT LOCATED WITHIN California AND I EXPRESSLY WAIVE ANY RIGHT TO A TRIAL BY JURY.**

DocuSigned by:
X Isaac Shapiro 216089727
Personal Signature (title) Social Security Number
119 melville ave lakwood nj 08701
Home Address/City/State/Zip Phone No.:

Owner: Aztec Leasing, Inc.

X _____ Date
Authorized Signature
Print Name and Title

ACCEPTANCE OF DELIVERY

You certify that all the Equipment listed above has been furnished to You, and that delivery and installation has been fully completed and satisfactory. Further, all terms and conditions of the Agreement have been reviewed and agreed to by You. Upon Your signing below, Your promises herein will be irrevocable and unconditional. You understand and agree that We have purchased the Equipment from the above Supplier, whom You may contact for Your warranty rights, which We transfer to You for the term of the Agreement. Your approval as indicated below of our purchase of the Equipment from the Supplier, its delivery and Your acceptance is a condition precedent to the effectiveness of the Agreement.

DocuSigned by:
X Isaac Shapiro 8/16/23
Authorized Signature Date
yitzchik shapiro owner
Print Name and Title

CONTINUING GUARANTY

In order to induce Aztec Leasing, Inc., a California corporation ("Aztec"), to enter into that certain Lease Agreement # ECS680 (the "Agreement") with HANCOCK OPCO LLC, a CONNECTICUT LIMITED LIABILITY COMPANY ("Lessee"), under the terms of which Aztec will lease to Lessee certain equipment, and as a condition precedent to Aztec entering into the Agreement, the undersigned Guarantor agrees as follows:

1. GUARANTY. For valuable consideration, the receipt and adequacy of which are hereby acknowledged, Guarantor, jointly and severally if more than one, hereby absolutely and unconditionally guarantees the full, prompt and complete payment by Lessee of all indebtedness or obligation to Aztec under the Agreement and the full performance by Lessee of its obligations under the Agreement. Guarantor acknowledges that this guaranty is a material inducement to Aztec to enter into the Agreement and Aztec would not have done so without Guarantor's execution and delivery of this guaranty.

2. UNLIMITED LIABILITY OF GUARANTOR. The obligations of Guarantor are not limited to any particular period of time but shall be an absolute continuing and unlimited guaranty of payment and performance, without regard to the regularity, validity or enforceability of any particular obligation of Lessee to Aztec. This guaranty shall continue until all indebtedness and obligations of Lessee to Aztec have been fully and completely paid or otherwise released, discharged or forgiven by Aztec, and Guarantor shall not be released of any obligation or liability so long as there is any claim of Aztec against Lessee arising out of the Agreement, whether or not such claim may be barred by any statute of limitation, anti-deficiency statute or other law, or is otherwise unenforceable against Lessee. The absolute and unconditional liability of Guarantor shall not be limited or affected by the release or discharge of Lessee or the impairment, limitation or modification of the liability of Lessee or the estate of Lessee in bankruptcy, or of any remedy for the enforcement of Lessee's liability under the Agreement resulting from the operation of any provisions of the United States Bankruptcy Code, state insolvency laws or any other statutes or judicial decisions.

3. INDEPENDENT LIABILITY OF GUARANTOR. The obligations of Guarantor under this guaranty are separate and independent of the obligations of Lessee under the Agreement. Guarantor agrees that Guarantor, or any one of them, may be joined in any action against Lessee arising out of or in connection with the obligations of Lessee under the Agreement and recovery may be had against Guarantor, or one of them, in any such action, or Aztec may proceed against Guarantor, or any one of them, independently of Lessee to enforce the obligations of Guarantor under this guaranty without first asserting, prosecuting or exhausting any remedy or claim or taking any other actions whatsoever against Lessee or its successors or assigns.

4. CHANGES IN AGREEMENT. Guarantor authorizes Aztec without notice or demand or consent of Guarantor and without affecting Guarantor's liability or the enforcement of this guaranty from time to time to: (i) renew, compromise, extend, accelerate, revise, modify, alter, amend or otherwise change any or all of the terms, covenants and conditions of the Agreement including, without limitation, the time or date of payment of the indebtedness, the amount of such indebtedness, or the method or manner of payment of such indebtedness; (ii) take and hold security from Lessee or others for the payment of this guaranty or the indebtedness guaranteed and exchange, enforce, waive or release all or any portion of such security; and (iii) apply such security and direct the order or manner of sale thereof as Aztec in its sole discretion may determine, without accounting to Guarantor.

5. GUARANTOR'S WAIVERS. Guarantor expressly waives the following:

(i) all rights to require Aztec to proceed against Lessee or to pursue any other remedy in law or in equity with respect to the obligations of Lessee and Guarantor to Aztec;

(ii) all rights to require Aztec to proceed against or exhaust any security given to Aztec by Lessee or Guarantor for the performance of Lessee's obligations under the Agreement, whether such security exists now or is hereafter acquired by Aztec, and whether known or unknown to Guarantor;

(iii) all presentments, demands for performance, notices of nonperformance, protests, notices of protests, notices of dishonor, notices of acceptance of this guaranty, and all notices of any further advances or extensions of credit by Aztec to Lessee or the creation of any other indebtedness or liability of Lessee to Aztec;

(iv) all benefits of any statutes of limitation affecting the liability of Lessee or Guarantor under the Agreement or this guaranty;

(v) any defenses arising by reason of any disability or other defense of Lessee or by reason of cessation for any cause whatsoever of the liability of Lessee under the Agreement;

(vi) any right to claim exoneration or discharge by reason of any act or omission of Aztec, except full payment and performance by Lessee of its obligations under the Agreement; and

(vii) any right to revoke this guaranty as to any future advances or extensions of credit by Aztec to Lessee or the creation of any other indebtedness or liability of Lessee to Aztec.

6. REPRESENTATIONS AND WARRANTIES. Guarantor makes the following representations and warranties to Aztec:

(i) Guarantor is fully aware of the financial condition of Lessee;

(ii) Guarantor is in a position to obtain any additional information concerning Lessee as Guarantor may desire;

(iii) Guarantor assumes full responsibility for being and keeping informed of the financial condition and assets of Lessee and of all other circumstances bearing upon the risks of nonpayment by Lessee under the Agreement;

(iv) Guarantor has full right and power to enter into this guaranty;

(v) The execution and delivery of this guaranty and the taking of the actions required by this Agreement do not now, nor in the future will, contravene or constitute a default under any agreement, instrument or indenture to which Guarantor is a party or violate any requirement of applicable law; and

(vi) This guaranty constitutes a valid, binding and legal obligation of Guarantor, enforceable in accordance with its terms.

7. GENERAL.

7.1 Attorneys' Fees and Costs. Guarantor shall pay, in addition to all indebtedness and obligations under the Agreement, all attorneys' fees and costs and expenses incurred by Aztec with respect to Lessee's obligations to Aztec under the Agreement and the enforcement of this guaranty. If Aztec refers the Agreement to an attorney for collection or seeks legal advice following a default by Lessee under the Agreement, or if an action is instituted on the Agreement, or any other judicial or nonjudicial action is instituted by Aztec or by any other person with respect to the Agreement and an attorney is employed by Aztec to appear in any such action or proceeding, Guarantor shall pay all attorneys' fees incurred by Aztec with regard to all such proceedings and all such attorneys' fees, costs and expenses incurred in enforcing any judgment which may be obtained in any such proceedings, or in any appeal from such proceedings.

7.2 Governing Law, Jurisdiction and Severability. The validity, interpretation, enforcement and performance of this guaranty shall be governed by and construed in accordance with the laws of the State of California as applied to contracts made and to be performed entirely in the State of California. All proceedings, whether judicial or nonjudicial, with respect to this guaranty shall be commenced only in the State of California, and venue for such proceedings shall be only in the San Diego Judicial District, County of San Diego, State of California. If any provision of this guaranty is found by the

final order of an arbitrator or a court of competent jurisdiction to be invalid, unenforceable or in contravention of any applicable law, such provision shall be deemed not to be a part of this guaranty and shall not affect the validity or enforceability of the remaining provisions. Nothing contained in this guaranty shall be construed so as to require the commission of any acts contrary to law, and wherever there is a conflict between any provision of this guaranty and any present or future law or regulation, such provision shall be limited to the extent necessary to make it comply with such law or regulation.

7.3 Financial Information. Guarantor shall promptly provide Aztec with such financial information as Aztec may request from time to time concerning the financial condition of Guarantor.

7.4 Counterparts. This guaranty may be executed in two or more counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument. Execution and delivery of this agreement by delivery of a facsimile or electronically recorded copy (including a .pdf file) bearing a copy of the signature of a party shall constitute a valid and binding execution and delivery of this agreement by such party. Such copies shall constitute enforceable original documents.

7.5 Subrogation and Subordination. Until all terms, covenants and conditions of the Agreement and this guaranty to be performed by Lessee and Guarantor are fully performed, Guarantor shall have no right of subrogation against Lessee by reason of any payments or performance by Guarantor. Guarantor hereby subordinates any liability or indebtedness of Lessee now or hereafter held by Guarantor to the obligations of Lessee to Aztec under the Agreement.

7.6 Waiver. Any waiver by Aztec of any breach or default of any one or more of the terms or covenants or conditions of the Agreement or this guaranty shall not be a waiver of any subsequent or other breach or default of the same or any other term, covenant or condition. Any failure of Aztec to require or exact full and complete compliance with any of the terms or covenants of the Agreement or this guaranty shall not be construed as changing the terms thereof. This guaranty and the obligations of Guarantor shall not be changed or altered in any way whatsoever other than by written agreement of all the parties.

7.7 Notice. All notices, consents, waivers, and other communications required or permitted under this guaranty shall be in writing and shall be deemed given to a party: (i) when delivered to the appropriate address by hand; (ii) on the first business day after being sent by a nationally recognized overnight courier service (costs prepaid); (iii) when sent by facsimile with telephonic confirmation or electronic mail with confirmation of transmission by the transmitting equipment; or (iv) three business days after deposit if sent by certified mail, postage prepaid, return receipt requested, whether received or rejected by the addressee, in each case to the addresses, facsimile numbers, or electronic mail addresses, and marked to the attention of the person (by name or title) designated on the signature page of this guaranty (or to such other address, facsimile number, electronic mail address, or person as a party may designate by notice to the other parties). Any party may change such party's address for purposes of this guaranty by notice given in accordance with this paragraph.

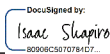
[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

7.8 Successors and Assigns. This guaranty shall inure to the benefit of and be binding upon the parties and their respective heirs, beneficiaries, legal representatives, successors and assigns.

GUARANTOR(S)

Yitzchok Shapiro

Date: 8/16/23

Signature:  Isaac Shapiro

Print Name: yitzchik shapiro owner

Address:

Email:

Facsimile:

Date:

Signature:

Print Name:

Address:

Email:

Facsimile:

ACCEPTED AND AGREED:

AZTEC LEASING, INC.

By:

Its:

Address:

Email:

Facsimile:



Service Agreement



Company:	HavenCare at Hancock Hall		Date: 8/16/23
Address:	31 Staples St.		Representative: sol citronenbaum
City, ST Zip:	Danbury, CT 06810		Address: 100 Park Ave 16th FL
Phone:	(203) 794-9466		City, ST: New York, NY
Contact:			Zip: 10017
Delivery Address if other			Phone: 212-300-3582
Address:			Fax: 212-609-3752
City, ST:			Cell:
e-mail Address:			
Model Number	Description	Qty.	Per unit Total
Kyocera 4004i	d7160 fax system 12 stand	1	\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -

Special Instructions:

SERVICE AGREEMENT INCLUDES ALL SERVICE CALLS, PARTS, LABOR, AND UNLIMITED TONER.
cost per copy billed at \$0.008

Customer:	Sales Rep:
<div> <div>DocuSigned by:</div> <div>Isaac Shapiro</div> <div>80906C5070784D7...</div> </div>	
Authorized Signature	